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Statistics Division

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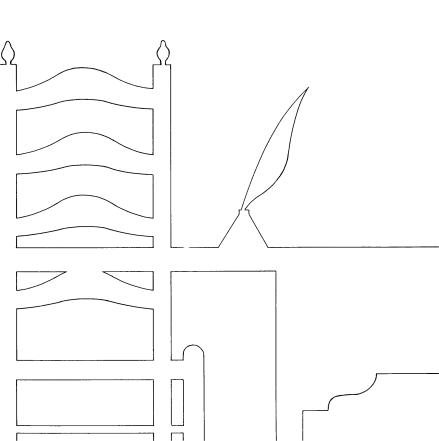
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This report was prepared in this Statistics of income Branch by the Individual Income Statistics Section under the direction of Jack Blacksin. The procadures for sampling, processing, and reviewing the data were developed by other branches of the Statistics Division. Statistical abstracting of the data was done by the Service Centers at Andover, Massachusatets, Jautin, Texas; Chambles, Georgia. Covingtion, Kentucky; Frasno, California; Hotisville, N.Y., Kanase City, Missouri, Mamphis, Tennessee, Philadelphis, Pennsylvania; and Ogden, Utdh.

The Data Center at Detroit, Michigan, designed and conducted the computer processing.



COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

January 29, 1979

The Honorable W. Michael Blumenthal Secretary of the Treasury Washington, DC 20220

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication the complete report, Statistics of Income--1976, Individual Income Tax Returns. This report, based on a sample drawn from the 84.7 million returns filed during Calendar Year 1977, presents estimates of taxpayers' income, exemptions, deductions, credits, and tax. Major classifiers used are adjusted gross income, marital status, and State of residence, as well as taxable and nontaxable returns. This report includes data on the new child care credit, the increased general tax credit, and the increased minimum tax, as well as, for the second year, data on high income returns classified by three new income concepts as defined in and required by the Tax Reform Act of 1976.

With kind regards.

Department of the Treasury Internal Revenue Service

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troduction

Requirements for Filing

The data presented in this ort are estimates based on a atified sample of individual ome tax returns, selected ore audit, and represent erage of the 84.7 million ms 1040 and 1040A filed by the ion's taxpayers for Income Year 6. Coverage of returns below income levels described under quirements for Filing" was erally limited to persons ing for a refund of income tax hheld or for self-employment purposes. In addition, the irned income credit," which was tinued for 1976 by the Tax orm Act of 1976, made it beneial for certain low-income sons to file returns, even if y had no other reason to file.

The Internal Revenue Code of .4, as amended, provided the albasis for tax activity deled in this report. Revisions the Internal Revenue Code which ected the comparability of some the data in this report with a presented for previous years a described under "Changes in t."

The principal criterion which determined whether an individual had to file a return was the size of gross income (all income received in the form of money, property, and services, that was not, by law, expressly exempt from tax) specified according to the individual's marital status (each marital status is defined in section 6, Explanation of Classifications and Terms). For 1976, a return had to be filed by:

- (1) a single person (other than a surviving spouse) under age 65 with gross income of at least \$2,450 (as compared to a \$2,350 filing requirement for 1975);
- (2) a single person (other than a surviving spouse) age 65 or over with gross income of at least \$3,200 (\$3,100 for 1975);
- (3) a surviving spouse under age 65 with gross income of at least \$2,850 (\$2,650 for 1975);
- (4) a surviving spouse age 65 or over with gross income of at least \$3,600 (\$3,400 for 1975);
- (5) a married couple, neither of whom filed a separate return, with both spouses under age 65 and a combined gross income of at least \$3,600 (\$3,400 for 1975);
- (6) a married couple with one spouse age 65 or over and with a combined gross income of at least \$4,350 (\$4,150 for 1975);
- (7) a married couple with both spouses age 65 or over and with a combined gross income of at least \$5,100 (\$4,900 for 1975);
- (8) a married person (regardless of age) whose spouse was

filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had a gross income of \$750 or more (no change from 1975).

In addition, as was true for 1975, children claimed as dependents on their parents' returns had to file if they had gross income of \$750 or more and received any "unearned income" (such as dividends, interest, or capital gains); and self-employed persons with "self-employment income" of \$400 or more had to file in order to pay self-employment tax.

Some taxpayers filed returns, even though they did not meet the filing requirements, either to obtain reimbursement of income tax withheld, or to claim an earned income credit.

Most taxpayers had to file tax returns within 3 1/2 months after the close of their accounting periods. Since the accounting period for nearly all individuals, for purposes of this report, was Calendar Year 1976, this meant that returns were due by April 15. 1977. However, each taxpayer could be granted upon request one automatic 2-month extension of time to file if he or she paid any estimated tax due by the original due date when the request for an extension was made. In addition, U.S. citizens residing or traveling outside the United States and Puerto Rico were automatically granted (without requesting) the 2-month extension.

Changes in Law

The Tax Reform Act of 1976, which mandated the changed filing requirements detailed above, also initiated the following tax law changes:

(1) an increase of \$100 (\$200 for married persons filing jointly) in both the upper and lower limits of the "standard deduction" (the otherwise applicable percentage of adjusted gross income remained at 16 percent);

(2) the abolition of the child care deduction, and the institution of a "child care credit,"

- (3) the establishment of a "general tax credit," equal to the larger of the "personal exemption credit" (which was continued from 1975 and increased from \$30 to \$35 per exemption other than those for age and blindness) or the new "taxable income credit," equal to 2 percent of taxable income with a maximum of \$180 (\$90 for married persons filing separately):
- (4) the liberalization of the rules pertaining to the foreign tax credit by allowing taxpayers claiming the credit to use either the standard deduction or itemized deductions (previously these taxpayers had to itemize their deductions in order to claim the credit); this provision was later postponed for one year by the Tax Reduction and Simplification Act of 1977;
- (5) the extension for two years (1976 and 1977) of the "earned income credit" (originally introduced for one year, 1975), and the expansion of that credit to cover taxpayers maintaining households for children for whom they did not claim a dependent exemption:

(6) the replacement, for taxpayers age 65 or over, of the retirement income credit with a new, generally more liberal, "credit for the elderly!"

(7) a liberalization of the rules pertaining to the tax treatment of lump-sum distributions from qualified pension or retirement plans;

(8) an increase from 5 to 7 years in the amount of time the deduction for business net operating losses could be carried over:

(9) a modification of the tax treatment of gain from the sales of interests in oil and gas property and from sales of residential real estate:

(10) the introduction of the "at risk" limitation on the allowable losses of partners from partnerships engaged in specified "tax shelter" activities to which the partner contributed cash or property, and a moore limited definition of additional first-year depreciation applicable to partnerships and their partners:

(11) the introduction of two new "tax preference" items, intangible drilling expenses and itemized deductions, and a reduction in the tax preference exclusion; and.

(12) related to (10), an increase from 10 to 15 percent in the tax rate used to compute the "additional tax for tax preferences" (minimum tax).

A description of each of these new items is given in section 6, Explanation of Classifications and Terms, while further information and the data for these items is shown in section 1, Returns Filed and Sources of Income, in section 3, Tax Computation and Tax Rates, and in section 4, Taxpayers Age 65 or Over and Credit for the Elderly.

In addition to the law changes described above (all except the last four were, in general, designed to reduce tax liability), the Tax Reform Act of 1976 contained three provisions whose purpose was to increase the taxes paid by certain groups of taxpayers:

(1) a phase-out was introduced in the computation of tercredit for the elderly for taxpayers with higher incomes; this phase-out was applicable to single taxpayers with adjusted gross incomes over \$7,500, and married couples with combined adjusted gross incomes over \$10,000, and completely eliminated the credit for single persons with \$12,500, and married couples with \$17,500 or more in income.

(2) the sick pay exclusion was abolished and a much more restrictive disability pay exclusion was introduced which was applicable only to persons under age 65 who were totally and permanently disabled. The disability pay exclusion provision included a phase-out provision for taxpayers whose adjusted gross incomes (without regard to this exclusion) exceeded \$15,000, and eliminated the exclusion entirely for taxpayers whose incomes exceeded \$20,200 (\$25,400 in the case of a married couple, where both spouses were eligible for the exclusion).

(3) the amount of income earned abroad which could be exempted from taxation was decreased to \$15,000 (the amount for previous years was \$20,000 or \$25,000, depending on the amount of time spent abroad), higher tax rates were then applied to the remaining from-exempt income.

Effective dates for these provisions of the Tax Reform Act of 1976 were later postponed for one year by the Tax Reduction and Simplification Act of 1977. However, since the latter was enacted after April 15, 1977, the filing deadline for most 1976 returns. most taxpayers who wished to take advantage of its liberalized provisions had to file amended returns. Amended filings reflecting the restored sick pay exclusion and the \$20,000 or \$25,000 foreign earned income exemption are included in this report; however, amended filings on the credit for the elderly are not. See section 1, Returns Filed and Sources of Income, for a complete description of these law changes and their effect on the data.

An added provision of the Tax Reform Act of 1976 required that data be published on taxpayers with incomes of \$200,000 or more (section 2123), including the number of such taxpayers that filed nontaxable returns. Table 1.11 of section 1 presents statistics in compliance with the Act.

ection 1

Returns Filed and Sources of Income

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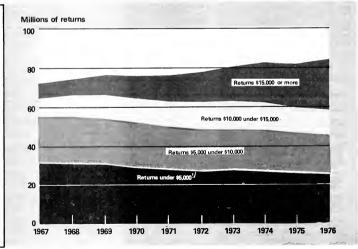
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Chart 1A

Returns filed 1967-1976, by size of adjusted gross income

The number of returns filed reflects, in part, the changes in filing requirements for 1970, 1971, 1972, 1975 and 1976.



Introduction

The information presented in this section covers primarily the number of returns filed for Income Year 1976 and the sources of income, including the statutory adjustments to gross income, reported on these returns. The major classifications of these returns are size of adjusted gross income, marital status, and taxability or nontaxability of the return. Characteristics, such as sources of income and selected tax items, of the returns filed for 1976 compared to 1975 are summarized in table 1A. A comparison of the number of returns for selected income levels for the past decade is shown in chart 1A. Topics of special interest for which data are presented are nontaxable returns, high-income returns, returns of taxpavers filing Form 1040A, and returns with positive response to the presidential election campaign fund checkoff question.

Statutory Adjustments to Gross Income

Adjustments to gross income included expenses incurred by business men and women or by farmers in the course of running a business, as well as certain expenses of employees such as moving or travel expenses. Sole proprietorship expenses were reported on Schedules C and F (or. in the case of partnerships or Small Business Corporations electing to be taxed through their stockholders, on the appropriate

forms filled in by these entities), and are detailed in the reports Statistics of Income --Business Income Tax Returns and Statistics of Income--Corporation Income Tax Returns.

Statutory adjustments were reported on Form 1040 and consisted of the sick pay exclusion, moving expense deduction, employee business expense deduction, selfemployed retirement deduction, forfeited interest penalty (for premature withdrawal of funds from a time savings account), and payments to an "individual retirement account" (IRA). Data on total statutory adjustments, sick pay exclusion, and payments to an individual retirement account are shown in table 1.6. Data on other adjustments were not tabulated for 1976. Tax law changes affecting the sick pay exclusion are discussed below.

Sick Pay Exclusion

For Tax Years 1975 and earlier, employees were allowed to exclude from salaries and wages up to \$5,200 (not to exceed \$100 per week) in income received for periods of absence due to injury or sickness. The Tax Reform Act of 1976 abolished this "sick pay" exclusion and, instead, provided for a much more restrictive "disability income" exclusion, available only to persons under age 65 who were totally and permanently disabled. This disability income exclusion was further restricted by a phase-out provision for taxpavers whose

adjusted gross incomes (before subtracting for this exclusion) exceeded \$15,000, and was eliminated entirely for taxpayers whose incomes exceeded \$20,200 (\$25,400 in the case of married couples where both spouses were eligible for the exclusion).

This provision of the Tax Reform Act of 1976 was later postponed for one year by the Tax Reduction and Simplification Act of 1977. However, since the latter was enacted after April 15, 1977. the filing deadline for most 1976 returns, taxpavers who wished to compute their tax liability using the more liberal provisions of the former sick pay exclusion had to file amended returns in order to obtain a tax refund. Therefore. in order to more accurately reflect the effects of these two Acts and the tax activity for 1976, it was necessary to use information from these amended returns for this report, although Statistics of Income normally excludes amended returns (see section 7. Sources of the Data).

After the close of the filing period for 1976, a list of amended returns whose decrease in total tax liability was attributed to the sick pay exclusion was obtained from the Internal Revenue Service's Individual Master File maintained for tax administration purposes. This change in total tax liability was then transferred to each appropriate return in the Statistics of Income sample and the correct amount of sick pay exclusion was then computed by working back from the new tax figure. Published data on the

Table 1A.-Sources of Income and Selected Tax Items, 1975 and 1976

llom	1975	1976	Change, 1975 to 1976
	(1)	(2)	(3)
Number of returns, total	82,229,332	84,670,389	2,441,057
Taxable Nontaxable	61,490,737	64,421,367	2,930,690
	20,738,595	20,249,022	—489,573
Adjusted gross income less deficit	947,784,871	1,053,895,687	106,110,816
Sources of income Salatines and wages (gross) Businesis and profession net profit less loss Faim net profit less loss Paim net profit less loss Paim net profit less loss	795,399,463	880,998,631	85,599,168
	39,421,476	44,499,461	5,077,985
	3,563,322	3,455,781	—107,541
	10,751,316	11,682,470	931,154
Small Business Corporation net profit less loss Sales of capital assets net gain less loss Dividends in adusted gross income Interest roccoved	2,059,772	1,875,986	183,786
	14,071,891	18,561,853	4,489,962
	21,892,126	24,461,943	2,569,817
	43,433,554	48,588,111	5,154,557
Rent net income less loss Royally net income lass loss Estates or trusts net income lass loss All other sources (net) ¹	3,432,697	3,650,773	418,076
	1,769,380	2,027,427	258,047
	2,554,323	2,871,407	317,084
	24,537,552	27,306,117	2,788,565
Statutory adjustments Taxable income Total credits Total credits	15,102,000	16,284,275	1,182,275
	595,492,867	674,866,988	79,374,121
	8,069,845	12,732,959	4,663,114
	124,382,199	140,801,196	16,418,997
Additional tax for tax preferences Total income tax Self-employment tax Total dax insolity	144,099	1,000,273	856,174
	124,526,298	141,801,470	17,275,172
	3,376,045	3,839,698	463,653
	127,938,933	145,748,802	17,809,869

Table 1B.—Number of Returns by Marital Status and Size of Adjusted Gross income [All figures are estimates based on samples]

Size of adjusted gross income and mantal status	1975	1976	Change, 1975 to 1976	
	(1)	(2)	(3)	
	82,229,332	84,670,389	2,441,057	
All adjusted gross income classes		44 438 912	298.827	
	44,140,085	44,438,912 1,879,058	-59.755	
Joint returns of husbands and wives	1,938,813		329.856	
Separate returns of husbands and wives	4,983,339	5,313,194		
Returns of heads of households	155.521	164,539	9,018	
Returns of surviving spouses	31 011 574	32,874,686	1,863,111	
Returns of single persons		23.935.751	-966.10	
r \$5,000, total ¹	24,901,653			
	4.909.737	4,259,308	650,429	
at returns of husbands and wives	843.868	736,612	107,25	
verste returns of husbands and wives	1.489.206	1.486.409	-2,79	
ums of heads of households	55.841	52,358	-3,48	
ums of surviving spouses	17 603 201	17,401,064	-202,13	
ums of single persons	17,003,201			
	19,952,914	19,892,956	-59,95	
0 under \$10,000, total			*** ***	
	8,874,764	7,879,161	-995,60	
nt returns of husbands and wives	660.027	633,143	-26,88	
serate returns of husbands and wives	2,089,836	2,151,345	61,50	
turns of heads of households	44.236	68.176	23,94	
turns of surviving spouses	8.284.051	9.161.131	877,08	
jums of single persons .	0,204,037			
	14,963,680	14,551,350	-412,33	
00 under \$15,000, total			-1.014.10	
	10.316.373	9,302,266		
nt returns of husbands and wives	307,693	311,659		
parate returns of husbands and wives	934,904	1,044,919		
turns of heads of households	27.029	20,947	-6,08	
hims of surviving spouses	3.377.681	3,871,559	493,87	
turns of single persons	4,4	ì		
000 or more, total	22,410,885	26,290,332	3,879,44	
000 or more, total		00,000,477	2 958 96	
	20,039,211	22,998,177		
int returns of husbands and wives	127,225	197,644		
parate returns of husbands and wives	469,393	630,521		
thims of heads of households	28,415	23,058		
nums of surviving spouses	1.746.641	2,440,932	694.2	
turns of single persons	.,,,,	1	1	

tudes raturns with no adjusted gross incoma

k pay exclusion, however, ain understated for three sons. First, in the few cases re the taxpayer reported both sick pay exclusion and other inges to income on the amended urn and there was no resulting inge to total tax liability, it not possible to determine the ount of sick pay excluded by king back from the tax. ond, prior to the 1976 Act me taxpayers received a disality pension, all of which, il the taxpayer reached ndatory retirement age or age , was treated as taxable except r the amount of the sick pay clusion to which the taxpayers re entitled. When these taxvers reached retirement age, ey were no longer entitled to e the sick pay exclusion, but uld then subtract their "basis" heir own contributions to their tirement plans), if any, from e amount of the pension received r the year in order to avoid xation. (See also "Pensions and nuities" in section 6, Explanaon of Classifications and Terms.) th the passage of the Tax Reform t of 1976, these taxpayers lost e use of the sick pay exclusion t could still claim, for 1976, e nontaxable portion of their nsions on their returns in order avoid taxation. When the rules

verning the sick pay exclusion

were postponed for one year, these taxpayers were not required to file amended returns in order to convert the nontaxable pension income back to the sick pay exclusion if that change resulted in no adjustment to the tax liability. The amount of nontaxable pensions which could have been offset by a sick pay exclusion was allowed to be carried forward to the taxpayer's 1977 return and reclaimed as a nontaxable pension. To the extent that these taxpayers took advantage of this provision, the data for "total pensions and annuities", "partially taxable pensions and annuities," and "nontaxable pensions and annuities" as shown in table 1.6 are slightly overstated. The third reason the data for sick pay exclusion are understated is that not all returns amended because of the sick pay exclusion were available at the time the data were compiled for this report. This is because taxpayers had 3 years from the due date of the return to amend any information reported.

Exempt Income Earned Abroad

The Tax Reform Act of 1976 contained a provision designed to increase the taxes paid by persons living and working abroad. Previously, these taxpayers had been able to exempt from taxation the

first \$20,000 or \$25,000 (depending on the amount of time spent abroad) of "earned income." (For the definition of "earned income," see "Income Earned Abroad" in section 6. Explanation of Classifications and Terms.) Under the 1976 Act, this exemption amount was decreased to \$15,000 and, in addition, the method of computing the tax on the remaining income was changed, primarily by applying higher tax rates to it. This provision was later postponed for one year by the Tax Reduction and Simplification Act of 1977. Even though this latter Act was passed before the special June 15, 1977, filing date for taxpayers living abroad (and reporting for Calendar Year 1976), many individuals had already filed their returns according to the 1976 Act provisions. In order to take advantage of the postponement of the 1976 Act, these taxpayers had to file amended returns.

All returns in the Statistics of Income sample were corrected, for purposes of this report, to reflect the changes brought about by the 1977 Act. When available, data from amended returns were used to determine the correct exemption amount (\$20,000 or \$25,000) in the same way they were used for the data on sick pay exclusion (described above). In the event that an amended return

Table 1C.-All Returns and Nontaxable Returns by Size of Adjusted Gross Income, 1969-1976

[All figures are estimates based on samples]

	Number of	Nontaxable returns			Nontaxable returns		
Size of edjusted gross income	returns	Number	Percent of all returns	Number of returns	Number	Percent of all returns	
		1969			1970		
Total	75,834,388	12,112,994	16.0	74,279,831	14,962,460	20.1	
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000	31,405,265 22,657,528 13,649,392 4,721,696 1,536,601 645,888	11,708,022 364,981 23,993 7,720 2,993 857	37 3 1 6 0.2 0 2 0 2 0.1	28,308,034 22,303,067 14,106,019 5,538,453 1,909,167 768,235	14,493,251 429,624 25,118 6,553 2,816 1,756	51.2 1.9 0.2 0.1 0.2 0.2	
\$0.000 under \$5,000 \$5,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$1,000,000 \$1,000,000 under \$1,000,000	807,497 328,410 63,605 14,786 2,509 1,211	2,204 1,479 445 188 60 52	0.3 0.5 0.7 1.3 2.4 4.3	918,188 350,978 62,467 12,830 1,751 642	2,002 937 289 90 18 3	0.2 0.3 0.5 0.7 1.0 0.5	
		1971			1972		
Total	74,576,407	14,660,035	19.7	77,572,730	16,703,713	21.5	
Useder \$5,000 \$5,000 usede \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000	27,155,048 21,443,479 14,604,270 6,453,851 2,377,638 968,565	14,002,305 602,100 37,416 7,834 4,476 1,642	516 28 03 01 02 02	26,963,312 21,175,854 15,364,155 7,773,413 3,093,728 1,266,377	15,738,952 850,252 79,852 18,266 6,388 4,734	58.4 4.0 0.5 0.2 0.4	
\$2,000 under \$5,000 \$5,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$2,000 \$300,000 under \$1,000,000 \$300,000 under \$1,000,000 \$1,000,000 under \$1,000,000	1,077,844 404,692 72,856 15,089 2,192 883	2,884 1,078 218 67 12 3	03 03 0.3 0.4 0.6 0.3	1,337,578 483,677 91,707 19,233 2,666 1,030	3,254 1,590 317 88 14 6	0.2 0.3 0.4 0.5 0.5	
		1973			1974		
Total	80,692,587	16,425,425	20.4	83,340,190	16,005,423	19.2	
Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$10,000 \$5,000 under \$10,000 \$2,000 under \$5,000 \$20,000 under \$5,000 \$20,000 under \$5,000	27,037,618 20,581,732 15,804,109 9,091,001 3,943,993 1,741,991	15,491,830 797,608 77,445 33,242 9,769 5,131	57 3 3 9 0 5 0 4 0 3 0 3	26,766,673 20,586,617 15,670,258 10,071,087 4,944,795 2,259,928	15,046,441 797,997 104,725 25,517 12,290 5,881	56.2 3.5 0.7 0.3 0.3	
\$0.000 mids \$0.000 \$0.000 mids \$10.000 \$10.000 mids \$10.000 \$10.000 mids \$10.000 \$20.000 mids \$10.000 \$500,000 mids \$1,000.000 \$10.000 mids \$1,000.000	1,759,837 596,663 110,176 21,929 2,635 903	7,312 2,466 458 142 15 7	0.4 0.4 0.7 0.6 0.8	2,173,868 700,528 135,304 26,842 3,194 1,096	8,939 2,667 722 196 36 12	0.4 0.4 0.5 0.7 1.1	
		1975			1976		
Total	62,229,332	20,738,595	25.2	84,670,389	20,249,022	24.0	
Under \$5.00 \$5.00 under \$15.00 \$10.00 under \$15.00 \$10.00 under \$15.00 \$10.00 under \$15.00 \$20.00 under \$20.00 \$20.00 under \$20.00 \$20.00 under \$20.00 \$20.00 under \$20.00	24,901,853 19,952,914 14,963,680 10,353,534 5,598,117 2,744,255	17,734,874 2,614,553 239,408 93,206 27,110 10,321	71 2 131 16 0.9 0.5 0.4	23,935,751 19,892,956 14,551,350 11,197,191 6,649,622 3,629,532	17,127,463 2,757,467 222,449 70,151 31,095 17,107	71.6 13.5 1.5 0.6 0.5	
30.000 under \$5.000 \$5.000 under \$5.000 \$50,000 under \$50,000 \$100,000 under \$50,000 \$500,000 under \$500,000 \$500,000 under \$1,000,000 \$500,000 under \$1,000,000 \$100,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,000,000 under \$1,000,000	2,747,618 781,406 152,349 29,193 3,269 1,124	13,145 4,984 734 204 44 12	05 06 05 07 13	3,639,050 948,034 185,142 36,357 4,047 1,357	19,550 3,180 492 60 **8	0.5 0.3 0.3 0.2 0.2	

^{**}Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size

had not yet been filed, evidence of length of time abroad (based on prior years' filings) was used for the exemption amount. If there was no other information available, the lesser of income earned abroad or \$20,000 was estimated for the statistics as the exemption amount. Once the amount of exempt earned income had been determined, the amount of tax was then recomputed for the statistics.

High-Income Returns, Taxable and Nontaxable

The Tax Reform Act of 1976 mandated the annual publication of "information on the amount of tax paid by individual taxpayers with high total incomes", as well as "the number of such individuals... who owe no Federal income tax."
The law specified that, in addition to adjusted gross income,

three additional income concepts were to be used as classifiers: adjusted gross income plus tax preferences; adjusted gross income less investment interest; and "expanded income," which was arrived at by both adding tax preferences to and subtracting investment interest from adjusted gross income.

Neither tax preferences nor investment interest were available

cless. NOTE Detail may not add to total because of rounding

pure form from the tax return. he case of tax preferences punts of income afforded special treatment), only the following were readily identified from tax returns: the dividend usion of up to \$100 per wayer receiving qualified dends (which was not conred to be a tax preference for poses of computing the addihal tax for tax preferences, as ribed below) and the capital ns exclusion, equal to one-half he excess of net long-term ital gains over net short-term ital losses. If the sum of the luded capital gains plus other preferences (described below) meded \$10,000 (\$5,000 in the of married persons filing arate returns), the taxpayer supposed to file a Form 4625 compute the additional tax for preferences (minimum tax). such taxpayers, the tax ferences excluded from adjusted ss income, as tabulated in le 1.11, also included the lowing items from Form 4625: excess of accelerated reciation on certain real perty and all leased personal

Size of adjusted gross income

property over depreciation computed under the straight-line method; the excess of rapid amortization allowable on certain capital expenditures (such as pollution control facilities) over the normal depreciation deduction otherwise allowable: the excess of percentage depletion over the "adjusted basis" of the property; the unrealized gain on the exercise of stock options; the amounts set aside as bad debt reserves by financial institutions in excess of the amounts needed on the basis of actual past experience; and, beginning with 1976. intangible drilling costs to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years. One tax preference item from Form 4625 that was not included in the tabulations for table 1.11 was the itemized deduction tax preference (new for 1976; see "Additional Tax for Tax Preferences" in section 3. Tax Computation and Tax Rates: and "Tax Preferences" in section 6, Explanation of Classifications and

Terms). In contrast to the other items on Form 4625, the itemized deduction tax preference was not excluded or deducted in arriving at adjusted gross income, but was rather a deduction from adjusted gross income in arriving at taxable income: therefore, it did not qualify as a tax preference excluded from adjusted gross income and was thus not applicable to any of

the three income concepts. The purpose of adding tax preferences to adjusted gross income was to obtain a measure of total income which treated various sources of income more nearly equally, i.e., to include the full amount of each source, before any exclusions or reductions allowed under the Internal Revenue Code. Similarly, the purpose of subtracting investment interest was to obtain a more nearly equal treatment of various types of expenses. In making out their tax returns, taxpayers who borrowed money for investment purposes included the gross income from those investments in their adjusted gross incomes and deducted the interest on the borrowed money as part of their itemized deductions.

Size of expanded income

4,104

\$100,000

under \$200,000

(4)

533

\$200,000

or more

(5)

\$50,000

\$100,000

Table 1D.-Number of Nontaxable Returns, Classified by Size of Income Under Alternative Concepts [All figures are estimates based on samples]

20,249,022

Under \$50,000

20,244,25

number of

oer \$0,000 20,245,282	20,243,890 393 3 10	1,271 2,765 '64 4	109 *7 406 11	12 *15 *19 35 8
Size of adjusted gross income	Under \$50,000	Size of edjusted gross in \$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(6)	(7)	(8)	(9)
Total des \$50,000	20,243,728 20,243,728 — — —	4,480 1,432 3,048 — —	700 110 *117 473 —	114 12 15 19 60 8
	S	ce of adjusted gross inco	ome less investment intere	ast
Size of adjusted gross income	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or mora
	(10)	(11)	(12)	(13)
Total	20,245,824 20,245,282 504 27 11	2,721 	435 425 10 	42 - - - - 42

This was in contrast to the tax treatment of business and farm taxpayers, who deducted their business expenses from their business incomes and included only the net amount of business income in their adjusted gross incomes. In other words, the purpose of subtracting investment interest from adjusted gross income was to have an income concept that included the "net" amount of investment income (income less allocable expenses), just as it included the "net" amount of business or farm income.

Since most taxpavers were not required to identify on their returns all of the interest on amounts borrowed strictly for investment purposes, it was necessary to approximate an amount of "investment interest" for the statistics. The method used was to consider all interest deducted other than the amount reported on the separate "home mortgage interest" line as being potential investment interest. However, the amount tabulated for purposes of table 1.11 as investment interest expense was limited so as not to exceed the amount of investment income (interest received, dividends, and capital gains) included in the taxpayer's total income.

Because four different income concepts were used for table 1.11 and because these concepts took into account differing amounts of investment income, the investment interest expense was limited depending on the income concept used for the tabulation. Thus, for those income concepts which did not include tax preferences (adjusted gross income and adjusted gross income less investment interest), dividends after exclusion and one-half excess net long-term capital gains were used as the basis for computing investment interest expenses. However. for those income concepts which included tax preferences (adjusted gross income plus tax preferences and expanded income), dividends before exclusion and the full amount of excess net long-term capital gains were used. A step-by-step description of this computation is shown under "Investment Interest" in section 6, Explanation of Classifications and Terms.

Table 1D shows the shifts in the number of returns from one income class to another that resulted from adding tax preferences to adjusted gross income, from subtracting investment interest, and from making both

adjustments. Depending on which income concept was used, the number of "high-income nontaxables" (returns with "total income" of \$200,000 or more and no "total

income tax") varied from 42 to 114. The number of "high-income nontaxables" in this report represents a sharp decrease from the number for 1975, when they varied from 126 (based on adjusted gross income minus investment interest) to 363 (based on adjusted gross income plus tax preferences). The reason for this decrease lies largely in the change in the computation of additional tax for tax preferences (minimum tax) as required by the Tax Reform Act of 1976. See section 3, Tax Computation and Tax Rates, for a description of these changes and for the data on the minimum tax.

In addition to the data on montaxable returns in tables 1D and 1.11, a detailed analysis, showing the reasons for nontaxability, is available in a report, ligh Income Tax Returns, 1975 and 1976, from the Office of Tax Analysis, U.S. Department of the Treasury, Washington, DC 20220.

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars)

			All returns		Taxable returns				
Size and accumulated size of adjusted gross income	Number of	Percent of	Adj	usted gross inco less deficit	me	Number of	Percent of	Adjusted gro	ss income eficit
	returns	total	Amount	Percent of total	Average (Dollars)	returns	total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	. 84,870,389	100.0	1,053,895,667	100.0	12,447	64,421,367	100.0	1,004,445,707	100.
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$2,000 under \$3,000 \$4,000 under \$5,000	5,031,575	50 62 59 54	-6,910,119 2,427,174 7,760,636 12,572,750 15,885,379 19,541,497	0.2 0.7 1.2 1.5	-12,638 571 1,480 2,499 3,506 4,511	6,546 *376 64,463 1,113,847 2,836,152 2,786,904	(º) (º) 0 1 1.7 4 4 4.3	-426,416 *272 93,980 3,117,370 9,982,517 12,581,251	- ((0, 1,
\$5,000 under \$6,000 18,000 under \$7,000 17,000 under \$3,000 19,000 under \$3,000		5.0 4.7 4.3	25,392,773 27,688,054 29,589,451 31,248,420 31,937,640	2.4 2.6 2.9 3.0 3.0	5,479 6,491 7,498 8,494 9,485	3,306,700 3,498,087 3,595,258 3,480,254 3,255,190	51 54 56 54 51	18,148,069 22,753,344 26,986,767 29,557,832 30,875,860	1. 2. 2. 2. 3.
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$14,000 under \$15,000	2,757,510	3.4	33,785,374 33,515,802 36,584,869 37,202,225 39,599,285	3.2 3.2 3.5 3.5 3.8	10,494 11,494 12,497 13,491 14,501	3,137,171 2,869,104 2,888,655 2,724,474 2,709,497	4 9 4 5 4 5 4 2 4 .2	32,921,434 32,974,360 36,100,256 36,756,571 39,292,699	3 3 3 3 3
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000	11,197,191 6,649,622 3,629,532 3,639,050 948,034	13 2 7 9 4 3 4.3 1.1	194,184,453 147,891,145 98,784,280 132,893,383 62,415,723	18.4 14.0 9.4 12.6 5.9	17,342 22,241 27,217 36,519 65,837	11,127,040 6,818,527 3,612,425 3,619,500 944,854	17.3 10.3 5.6 5.6 1.5	192,979,947 147,207,373 98,308,939 132,191,711 62,220,465	19. 14. 8. 13. 6.
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	185,142 36,357 4,047 1,357	0.2 (*) (*)	24,173,611 10,171,295 2,694,559 2,866,017	23 10 03 03	130,568 279,762 665,816 2,112,024	184,650 36,297 4,041 1,355	0.3 0.1 (9) (9)	24,110,524 10,154,184 2,690,434 2,863,966	2: 1) 0: 0:
Cumulated From Smallest Size of Adjusted Gross Income									
No adjusted gross income \$1 under \$1.000 \$1 under \$2.000 \$1 under \$2.000 \$1 under \$4.000 \$1 under \$4.000		0.6 50 11.2 17.2 22.5 27.6	-6,910,119 2,427,174 10,187,810 22,760,560 38,645,939 56,187,436	02 10 21 38 55	12,638 571 1,073 1,567 2,028 2,488	6,546 *376 64,839 1,178,686 4,014,838 6,801,742	(9) (9) 01 18 62 106	-426,416 *272 94,252 3,211,623 13,194,139 25,775,390	0: 1.: 2:
\$1 under \$6,000 \$1 under \$7,000 \$1 under \$0,000 \$1 under \$9,000 \$1 under \$9,000	28,023,346 32,289,185 36,235,604 39,914,661, 43,281,944	33 1 38 1 42 8 47 1 51 1	83,580,209 111,268,264 140,857,715 172,106,134 204,043,774	7 9 10 5 13 3 16 2 19.2	2,983 3,446 3,887 4,312 4,714	10,108,442 13,606,529 17,201,787 20,882,041 23,937,231	15 7 21 1 26 7 32 1 37.2	43,923,459 66,676,803 93,663,570 123,221,402 154,097,261	66 9.1 12.1 15.1
\$1 under \$11,000 \$1 under \$12,000 \$1 under \$13,000 \$1 under \$14,000 \$1 under \$14,000	46,501,477 49,417,448 52,345,046 55,102,556 57,833,294	54 9 58 4 61 8 65 1 68 3	237,829,148 271,344,951 307,929,820 345,132,045 384,731,330	22 4 25 6 29 0 32 5 36.3	5,114 5,491 5,883 6,263 6,652	27,074,402 29,943,506 32,832,161 35,556,635 38,266,132	42.0 46.5 51.0 55.2 59.4	187,018,695 219,993,055 256,093,311 292,851,881 332,144,580	18 0 21.5 25 : 29 : 33 :
\$1 under \$20,000 \$1 under \$25,000 \$1 under \$25,000 \$1 under \$30,000 \$1 under \$50,000 \$1 under \$10,000	69,030,485 75,680,107 79,309,639 82,948,689 83,896,723	81 5 89 4 93 7: 98 0 99 1	579,915,763 726,806,928 825,591,208 958,484,601 1,020,900,324	54 6 68 5 77 8 90 4 96 2	8,386 9,604 10,410 11,555 12,169	49,393,172 56,011,699 59,624,124 63,243,624 64,188,478	76 7 86 9 92 6 98 2 99 6	525,124,527 672,331,900 770,640,839 902,832,550 965,053,015	52:5 66:5 76:1 89:6 96:0
\$1 under \$200,000 \$1 under \$500,000 \$1 under \$1,000,000 \$1 or more	84,061,865 84,118,222 84,122,269 84,123,626	99 3 99 3 99 4 99 4	1,045,073,935 1,055,245,231 1,057,939,789 1,060,805,806	98 5 99 5 99 7 100 0	12,429 12,545 12,576 12,610	64,373,128 64,409,425 64,413,466 64,414,821	99 9 100 0 100 0 100 0	989,163,539 999,317,723 1,002,008,157 1,004,872,123	98 4 99.4 99.1 100 (
All returns	84,670,389	100 0	1,053,895,687	100.0	12,447	64,421,367	100 0	1,004,445,707	100 (

Footnotes at end of table

Table 1.1—Selected Income and Tax Itema, by Size and Accumulated Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money emounts are in thousands of dollars]

			All returns				Taxa	ble returns	
Size and eccumulated size of edusted gross income	Number of	Percent of	Adje	usted gross inco less deficit	тне	Number of	Percent of	Adjusted gro less de	
or expand good about	returns	total	Amount	Percent of totals	Average (Dollars)	returns	total	Amount	Percent of total ³
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated From Largest Size of Adjusted Gross Income									
\$1,000,000 or more	1,357 5,404 41,761 226,903 1,174,937	(7) (9) (9) 0.3 1.4	2,866,017' 5,560,576 15,731,871 39,905,482 102,321,205	0.3 0.5 1.5 3.8 9.8	2,112,024 1,028,974 376,712 175,870 87,087	1,355 5,396 41,693 226,343 1,171,197	(º) (º) 0 1 0.4 1.8	2,863,966 5,554,400 15,708,584 39,819,108 102,039,573	0.3 0.6 1.6 4.0 10.2
\$30,000 or more	4,813,987 8,443,519 15,093,141 26,290,332 29,021,070	5.7 10.0 17.8 31.1 34.3	235,214,598 333,998,678 481,890,023 676,074,476 715,673,761	22 2 31.5 45 4 83.7 67.5	48,861 39,557 31,928 25,716 24,660	4,790,697 8,403,122 15,021,649 26,148,689 26,858,186	7.4 13.0 23.3 40.6 44.8	234,231,284 332,540,223 479,747,596 672,727,543 712,020,242	23.3 33.1 47.7 96.9 70.9
\$13,000 or more	31,778,580 34,706,178 37,622,149 40,841,682 44,208,965	37.5 41.0 44.4 48.2 52.2	752,875,986 789,460,855 822,976,658 856,762,032 888,699,672	71.0 74.4 77.6 80.8 83.8	23,691 22,747 21,875 20,978 20,102	31,582,660 34,471,315 37,340,419 40,477,590 43,732,780	53.5 58.0 62.8	748,778,812 784,879,068 817,853,428 850,774,862 881,650,721	74.5 78.1 81.4 84.7 87.7
\$8,000 or more	47,888,022 51,834,441 56,100,280 60,734,638 65,066,346	56.6 61.2 66.3 71.7 76.8	919,948,092 949,537,543 977,225,597 1,002,618,370 1,022,159,867	86 7 89.5 92 1 94 5 96 4	19,210 18,319 17,419 16,508 15,710	47,213,034 50,808,292 54,306,379 57,613,079 60,399,983	73.3 78.9 84.3 89.4 93.8	911,208,553 938,195,320 960,948,664 979,096,733 991,677,984	90.7 93.4 95.6 97.4 98.7
\$3,000 or more \$2,000 or more \$1,000 or more \$1,000 or more \$1,000 or more \$1 or more \$1.000 or	69,597,867 74,629,442 79,874,432 84,123,626	82.2 88 1 94 3 99 4	1,038,045,246 1,050,617,996 1,058,378,632 1,060,805,806	97 9 99.0 99.8 100.0	13,251	63,236,135 64,349,982 64,414,445 64,414,821	98.2 99.9 100.0 100.0	1,001,660,500 1,004,777,871 1,004,871,851 1,004,872,123	99.7 100.0 100.0 100.0
All returns	84,670,389	100.0	1,053,895,687	100.0	12,447	64,421,367	100.0	1,004,445,707	100.0

Footnotes at end of table.

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

					Taxa	ble returns—Co	ntinued				
Size and accumulated size		Taxable income		Inco	me tax after cr	edits		Total income tax			
of adjusted gross income	Number of		Percent of	Number of		Percent of			Percent of-		Average
	returns	Amount	total	returns	Amount	total	Amount	Total	Taxable income	Adjusted gross income	(Dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(16)	(19)	(20)
Size of Adjusted Gross Income											
Total	64,404,440	669,416,468	100.0	64,396,653	140,801,196	100.0	141,801,470	100.0	21.2	14.1	2,20
No adjusted gross income \$1 under \$1,000	-	-	-	*15	*204	(*)	38,931 *1,059	(1)	(°)	(9)	5,94
1,000 under \$2,000	64,314	42,514	(*)	64,314	3,844	(*)	4,429	(*) (*)	10.4	*389.3 4.7	*2,81
3,000 under \$4,000	1,113,603 2,834,881	509,207 2,944,105	0.1 0.4	1,113,589 2,834,881	33,042 329,523	0.2	33,491 331,048	(7)	66	1.1	11
4,000 under \$5,000	2,786,765	5,193,705	0.8	2,786,765	676,771	0.5	677,754	0.5	13 0	5.4	24
5,000 under \$8,000 8,000 under \$7,000	3,306,427 3,496,348	6,691,303 11,603,108	1.3 1.7	3,306,374	1,169,700 1,538,656	0.8	1,170,549 1,540,608	0.6	13.5 13.3	6.4 6.8	35 44
7,000 under \$8,000 8,000 under \$8,000	3,595,074	14,394,972	22	3,594,964	2,013,111	1.4	2,014,429	14	140	7.5	56
9,000 under \$10,000	3,478,710 3,255,118	16,723,710 17,970,693	2.5	3,479,992 3,253,786	2,460,156 2,721,621	1.9	2,460,698 2,723,580	19	14 7 15 2	83 88	70 83
10,000 under \$11,000	3,136,924	19,744,223	2 8	3,135,291	3,041,361	22	3,043,193	21	15.4	92	97
11,000 under \$12,000 12,000 under \$13,000	2,868,579 2,888,437	20,320,031 22,555,453	3.0 3.4	2,868,758 2,888,346	3,212,428 3,605,525	2.3 2.6	3,215,435 3,606,107	23 25	15 8 16 0	98 100	1,12 1,24
113,000 under \$14,000 114,000 under \$15,000	2,724,221 2,709,491	23,485,123 25,322,379	3 5 3 8	2,723,986 2,708,182	3,860,516 4,224,812	2.7 3.0	3,868,685 4,225,889	2.7 3.0	16.5 16.7	10 5 10 8	1,42
15,000 under \$20,000	11,126,654	127,382,286	19.0	11,125,650	22,434,596	15.9	22,460,697	15.8	17.6	11 6	2.01
20,000 under \$25,000 25,000 under \$30,000	6,618,271 3,611,922	102,584,723 71,035,013	15.3 10.6	6,617,721 3,611,127	19,694,973 14,797,911	14.0 10.5	19,713,953 14,818,858	13.9 10.5	19 2 20 9	13 4 15 1	2,97
30,000 under \$50,000 50,000 under \$100,000	3,618,722 944,188	98,970,445 48,436,106	14.8 7.2	3,617,262 943,022	24,009,672 16,040,366	17.1 11.4	24,117,607 16,256,779	17 0 11 5	24 4 33 6	18 2 26.1	6,66 17,20
100 000 under \$200 000	164,255	19,299,039	2.9	183,898	8,287,057	5.9	8.476.194	60	43.9	35.2	45.90
200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	36,169 4,010 1,347	8,018,224 2,039,407 2,150,698	1.2 0.3 0.3	36,051 3,999 1,338	4,120,764 1,185,226 1,339,361	2.9 0.8 1.0	4,285,569 1,268,055 1,447,872	30 09 10	53 4 62.2 67.3	42.2 47 1 50 6	118,07 313,79 1,068,54
Cumulated From Smallest Size of Adjusted Gross Income											
No adjusted gross income 1 under \$1,000	-	-	-	*15	*204	(*)	38,931 *1,059	(*)	(*) (2)	(°)	5,94 *2.81
under \$2,000	64,314 1,177,917	42,514 551,721	(r) 0.1	64,314 1,177,903	3,844 36,886	(*)	5,488	(9)	12.9	5.8	
1 under \$4,000	4,012,798	3,495,826	0.5	4,012,784	366,409	(*) 0.3	38,979 370,027	0.3	7 1 10.6	1.2 2.8	3
1 under \$5,000	6,799,563	8,689,531	13	6,799,549	1,043,181	0.7	1,047,780	07	12 1	4.1	15
1 under \$6,000	10,105,990 13,602,338	17,380,834 28,983,943	2 6 4.3	10,105,923 13,603,265	2,212,881 3,751,537	16 27	2,218,329 3,758,937	16 27	12 8 13 0	5.1 5.6	21 27
1 under \$8,000 1 under \$9,000	17,197,412 20,676,122	43,378,915 60,102,625	6.5 9.0	17,198,229 20,678,221	5,764,648 8,224,804	4 1 5 8	5,773,367 8.234.065	4 1 5 8	13 3 13 7	6.2 6.7	33 39
1 under \$10,000	23,931,240	78,073,318	11 7	23,932,007	10,948,425	7.8	10,957,645	7.7	14.0	7.1	45
1 under \$11,000	27,068,164 29,936,743	97,817,541 118,137,572	14.6 17.6	27,067,298 29,936,056	13,987,785 17,200,214	9 9 12 2	14,000,838 17,216,274	9 9 12 1	143 146	7.5 7.8	51 57
1 under \$13,000	32,825,180	140,693,025	21 0	32,824,402	20,805,739	14.8	20,822,381	14.7	14.8	61	63
1 under \$14,000 1 under \$15,000	35,549,401 38,258,892	164,178,147 189,500,526	24.5 28.3	35,548,388 38,256,570	24,666,254 28,891,067	17 5 20 5	24,691,065 28,916,955	17.4 20.4	15.0 15.3	8.4 8.7	69 75
1 under \$20,000	49,385,546	316,882,812	47.3	49,382,220	51,325,662	36 5	51,377,652	36.2	16.2	9.8	1,04
1 under \$25,000 1 under \$30,000	56,003,817 59,615,739	419,467,535 490,502,548	62 7 73.3	55,999,941 59,611,068	71,020,636 85,818,547	50 4 61 0	71,091,605 85,910,463	50 1 60.6	16.9 17.5	10.6	1,26 1,44
1 under \$50,000 1 under \$100,000	63,234,461 64,178,659	589,472,993 637,909,099	88.1 95.3	63,228,330 64,171,352	109,828,219 125,868,585	78.0 89.4	110,028,070 126,264,849	77.6 89 1	18 7 19 8	12 2 13 1	1,74
1 under \$200,000	64.362.914	657,208,138	98.2	64,355,250	134,155,642	95 3	134,761,043	95 1	20.5	13 6	2.09
1 under \$500,000 1 under \$1,000,000	64,399,083 64,403,093	665,226,362 667,265,769	99.4 99.7	64,391,301 64,395,300	138,276,406 139,461,632	98 2 99 0	139,046,612 140,314,667	98 1 99 0	20 9 21 0	13 9 14 0	2,15 2,17
1 under \$1,000,000	64,404,440	669,416,468	100.0	64,396,638	140,800,992	100.0	141,762,539	100.0	21 2	14.1	2,17
Ill returns	64,404,440	669,416,468	100.0	64,396,653	140,601,196	100 0	141,801,470	100 0	21 2	14 1	2,20
											5,00

Footnotes at end of table

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples-money emounts are in thousands of dollars)

					Taxat	ole returns—Cor	ntinued				
	Taxable income			Incor	me tax efter cr	edits			Total income ta	х	
Size and eccumuleted size of ediusted gross income			Percent of	Number of		Percent of		Percent of—			Average
or objecto gross meeting	Number of returns	Amount	total	returns	Amount	total	Amount	Total	Taxable income	Adjusted gross income	(Dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated From Largest Size of Adjusted Gross Income											
\$1,000,000 or more \$500,000 or more \$200,000 or more \$100,000 or more \$50,000 or more	1,347 5,357 41,526 225,781 1,169,979	2,150,698 4,190,106 12,208,330 31,507,368 79,943,475	0.3 0.6 1.8 4.7 11.9	1,338 5,337 41,388 225,266 1,168,308	1,339,361 2,524,587 6,645,350 14,932,407 30,972,774	1 0 1 8 4 7 10 6 22 0	1,447,872 2,715,927 7,001,496 15,477,689 31,734,469	1.0 1.9 4.8 10.9 22.4	67.3 64.8 57.4 49.1 39.7	50 6 48 9 44 6 38.9 31.1	1,068,54 503,32 167,93 68,38 27,09
\$30,000 or more \$25,000 or more \$20,000 or more \$15,000 or more	4,788,701 8,400,623 15,018,894 26,145,548 28,855,039	178,913,920 249,948,933 352,533,656 479,915,941 505,238,321	26 7 37.3 52.7 71.7 75.5	4,785,570 8,396,697 15,014,418 26,140,068 28,848,250	54,982,446 69,780,357 89,475,330 111,909,926 116,134,738	39 0 49 6 63.5 79.5 82.5	55,852,076 70,670,933 90,384,887 112,845,584 117,071,473	39 4 49 9 63 8 79 6 82 6	31 2 28 3 25 6 23 5 23 2	23.8 21.3 18.8 16.8 16.4	11,65 8,41 6,01 4,31 4,05
\$13,000 or more \$12,000 or more \$11,000 or more \$10,000 or more \$9,000 or more	31,579,260 34,467,697 37,336,276 40,473,200 43,728,318	528,723,443 551,278,896 571,598,927 591,343,150 609,313,843	79.0 82.4 85.4 88.3 91.0	31,572,236 34,460,582 37,329,340 40,464,631 43,718,417	119,995,254 123,600,779 126,813,207 129,854,568 132,576,189	85.2 87.8 90.1 92.2 94.2	120,940,158 124,546,265 127,761,700 130,804,893 133,528,474	85.3 87.9 90.1 92.3 94.2	22.9 22.6 22.4 22.1 21.9	16.2 15.9 15.6 15.4 15.1	3,82 3,61 3,42 3,23 3,05
\$8,000 or more	47,207,028 50,802,102 54,298,450 57,604,877 60,391,642	626,037,553 640,432,525 652,035,633 660,726,937 665,920,641	93.5 95.7 97.4 98.7 99.5	47,198,409 50,793,373 54,290,715 57,597,089 60,383,854	135,036,345 137,049,455 138,588,111 139,757,812 140,434,583	95.9 97.3 98 4 99 3 99 7	135,989,172 138,003,601 139,544,210 140,714,759 141,392,512	95.9 97.3 98.4 99.3 99.7	21.7 21.5 21.4 21.3 21.2	14.9 14.7 14.5 14.4 14.3	2,88 2,71 2,57 2,44 2,34
\$3,000 or more	63,226,523 64,340,126 64,404,440 64,404,440	668,864,747 669,373,953 669,416,468 669,416,468	99 9 100 0 100 0 100.0		140,764,106 140,797,149 140,800,992 140,800,992	100 0 100 0 100 0 100 0	141,723,560 141,757,050 141,761,480 141,762,539	100.0 100.0 100.0 100.0	21.2 21.2 21.2 21.2	14.1 14.1 14.1 14.1	2.2- 2.2- 2.2- 2.2- 2.2-
All returns	64,404,440	669,416,468	100 0	64,396,653	140,801,196	100.0	141,801,470	100 0	21.2	14.1	2,2

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based *Percent based on positive income only *Lass than 0.05 percent. NOTE: Detail may not add to total because of rounding.

ble 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross come and by Marital Status

figures are estimates based on samples-money amounts are in thousands of dollars)

		Adjusted			Taxable	income	Income tax	after credits	Total income tax	
Size of adjusted gross income	Number of returns	gross income less deficit	Total deductions	Exemptions (Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
returns, total	40,231,477	269,747,377	80,550,256	42,305,640	28,616,379	162,897,610	26,441,623	31,677,852	26,444,652	31,850,079
Under \$2,000 \$2,000 under \$4,000 \$6,000 under \$5,000 \$6,000 under \$5,000 \$8,000 under \$10,000 \$10,000 under \$12,000	8,726.014 7,828,052 6,241,072 5,048,164 3,846,936 2,663,847	7,640,339 23,128,363 31,154,168 35,084,055 34,348,829 29,162,094	14,109,196 13,140,782 10,930,466 9,076,768 7,397,122 5,527,741	7,492,474 7,659,266 6,756,791 5,794,159 4,478,089 3,075,308	126,614 5,105,650 6,038,414 5,001,462 3,824,086 2,655,784	49,894 3,696,137 13,718,138 20,317,464 22,539,283 20,605,894	64,315 3,948,193 5,268,056 4,850,915 3,806,757 2,651,485	3,844 362,555 1,750,868 2,944,080 3,655,633 3,586,594	65,827 3,948,216 5,268,085 4,851,114 3,806,773 2,651,494	11,581 362,674 1,751,268 2,944,345 3,656,105 3,587,961
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$16,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$30,000	1,883,706 1,282,977 913,804 583,181 619,159 250,631	24,396,288 19,156,144 15,474,508 11,028,377 13,623,144 6,796,618	4,546,753 3,611,092 2,827,684 1,953,922 2,367,335 1,195,537	2,178,496 1,453,128 1,151,645 699,858 759,650 330,064	1,880,769 1,280,467 912,419 581,795 617,738 250,505	17,690,936 14,106,176 11,501,135 8,383,253 10,497,411 5,273,482	1,877,747 1,276,691 912,153 580,667 617,252 248,205	3,274,342 2,770,753 2,370,956 1,810,868 2,422,712 1,309,327	1,877,950 1,276,693 912,154 580,875 617,522 248,235	3,274,721 2,770,973 2,378,384 1,811,036 2,427,658 1,311,265
\$30,000 under \$50,000 \$50,000 under \$100,000 \$30,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$500,000 \$1,000,000 or more	241,690 79,576 17,348 4,380 662 278	8,848,760 5,266,077 2,269,585 1,244,946 449,122 675,961	1,605,650 1,135,051 516,750 316,037 118,441 173,931	328,538 114,517 25,587 6,672 981 419	238,651 79,341 17,216 4,338 654 276	6,980,836 4,049,029 1,729,864 925,686 330,402 501,791	237,557 79,143 17,046 4,314 653 274	2,025,070 1,533,051 617,512 519,097 203,408 317,184	237,800 79,399 17,218 4,360 660 277	2,056,305 1,568,365 845,530 540,086 216,234 335,386
cable returns, total	26,444,652	245,052,155	56,207,006	27,627,403	26,442,533	161,297,556	26,441,623	31,677,852	26,444,652	31,850,079
Index \$2,000 12,000 under \$4,000 16,000 under \$5,000 16,000 under \$5,000 110,000 under \$1,000 110,000 under \$12,000	65,627 3,948,216 5,268,065 4,851,114 3,806,773 2,651,494	27,848 13,094,333 26,415,213 33,782,024 33,987,253 29,031,474	4,974 6,461,074 8,891,669 8,466,853 7,118,722 5,387,873	50,327 3,180,236 4,723,976 5,235,337 4,372,293 3,058,165	64,314 3,948,207 5,268,056 4,851,114 3,806,757 2,651,486	42,514 3,453,098 12,800,055 20,079,835 22,496,305 20,585,830	64,315 3,948,193 5,268,056 4,850,915 3,806,757 2,651,485	3,844 362,555 1,750,868 2,944,080 3,655,633 3,586,594	65,827 3,948,216 5,268,085 4,851,114 3,806,773 2,651,494	11,581 362,874 1,751,268 2,944,345 3,656,105 3,587,961
12,000 under \$14,000 14,000 under \$16,000 16,000 under \$16,000 18,000 under \$18,000 18,000 under \$20,000 25,000 under \$20,000 25,000 under \$20,000	1,877,950 1,276,693 912,154 580,875 617,522 248,235	24,322,323 19,063,077 15,445,526 10,983,594 13,588,315 6,727,764	4,486,405 3,540,485 2,796,788 1,914,538 2,337,444 1,173,134	2,169,102 1,440,260 1,148,378 697,175 757,095 326,848	1,877,747 1,276,691 912,153 580,874 617,451 248,234	17,666,935 14,082,345 11,500,585 8,371,882 10,494,008 5,227,790	1,877,747 1,276,691 912,153 580,867 617,252 248,205	3,274,342 2,770,753 2,370,956 1,810,868 2,422,712 1,309,327	1.877,950 1.276,693 912,154 580,875 617,522 248,235	3,274,721 2,770,973 2,378,384 1,811,036 2,427,658 1,311,265
00,000 under \$50,000 50,000 under \$100,000 100,000 under \$200,000 200,000 under \$200,000 500,000 under \$50,000 1,000,000 on more	237,800 79,399 17,218 4,360 ••937	6,714,608 5,254,888 2,252,174 1,239,093 **1,122,648	1,425,631 1,093,555 506,793 309,582 **291,486	320,696 114,066 25,389 6,644 *1,398	237,717 79,339 17,135 4,330 **928	6,969,472 4,048,905 1,722,454 925,107 830,436	237,557 79,143 17,046 4,314 653 274	2,025,070 1,533,051 817,512 519,097 203,408 317,184	237,800 79,399 17,218 4,360 660 277	2,056,305 1,568,365 845,530 540,086 216,234 335,366
al nontaxable returns	13,786,825	24,695,222	24,343,250	14,676,237	2,173,846	1,600,254	-	-	-	-
returns, summary Index \$5,000 TOP \$10,000 TO,000 under \$15,000 TO,000 under \$15,000 TO,000 under \$20,000 20,000 or more	19,676,443 12,013,795 5,249,084 2,078,431 1,213,724	44,856,624 66,499,130 63,712,855 35,504,556 39,174,213	32,631,512 22,022,820 11,969,052 6,496,139 7,426,732	18,540,806 13,639,972 6,029,777 2,528,657 1,566,428	8,221,481 11,674,945 5,236,684 2,074,550 1,208,719	9,194,620 51,126,094 45,790,486 26,496,908 30,269,502	6,543,659 11,394,577 5,227,162 2,071,781 1,204,444	1,028,199 7,688,780 8,315,991 5,497,522 9,147,360	6,545,221 11,394,794 5,227,374 2,071,792 1,205,471	1,036,536 7,689,638 8,317,738 5,505,336 9,300,829

cotnotes at end of table

Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Merital Status—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

				Separ		husbands and v				-
		Adjusted			Taxable	income	Income tax	efter credits	Total inc	ome tax
Size of adjusted gross income	Number of returns	gross income less deficit	Total deductions	Exemptions (Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
returns, total	1,879,958	14,321,499	3,066,529	2,549,421	1,590,212	9,196,642	1,519,266	1,908,413	1,510,735	1,916,1
Under \$2,000 12,000 under \$4,000 12,000 under \$4,000 \$4,000 under \$6,000 84,000 under \$6,000 85,000 under \$10,000 15,000 under \$10,000	249,086 330,171 330,130 252,513 207,855 153,605	83,301 989,407 1,672,159 1,759,442 1,866,360 1,685,435	226,382 346,404 380,987 324,658 328,291 291,429	276,669 406,342 418,579 378,439 348,092 195,664	37,653 267,932 317,706 252,236 206,971 153,384	3,850 278,931 886,572 1,056,568 1,190,400 1,199,267	*568 239,221 304,083 251,787 206,971 153,327	*30 30,362 124,084 160,897 201,206 228,870	596 239,226 304,083 251,986 206,971 153,327	1,0 30,4 124,0 160,5 201,2 228,8
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$16,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000	105,252 92,868 67,641 40,456 29,466 7,318	1,366,699 1,386,250 1,147,675 767,225 629,828 194,163	208,462 246,414 204,525 131,221 119,422 39,395	149,240 143,633 102,878 55,265 41,752 8,738	105,052 91,759 67,641 40,455 29,466 7,317	1,009,115 1,005,831 640,271 580,739 468,654 146,038	105,052 91,759 67,641 40,453 29,466 7,317	207,461 221,755 196,747 139,658 123,906 43,452	105,252 81,760 67,641 40,454 29,466 7,318	207,7 221,7 196,7 139,6 123,5 44,7
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$50,000 \$500,000 under \$1,000,000 \$500,000 under \$1,000,000	8,507 3,453 485 177 39 36	315,194 224,236 61,759 54,551 26,659 91,155	80,296 54,962 17,873 16,326 7,547 41,935	17,300 5,660 768 286 65 54	8,504 3,440 458 166 38 34	217,718 163,823 43,162 39,302 19,053 49,347	8,496 3,439 457 157 38 32	72,606 69,122 22,076 20,864 12,655 32,861	8,502 3,452 458 169 39 35	73, 70, 22, 22, 13, 35,
auable returns, total	1,510,735	13,822,451	2,659,482	1,995,431	1,510,475	9,176,203	1,510,266	1,908,413	1,510,735	1,918,
Under \$2,000	596 239,226 304,083 251,986 206,971 153,327	-6,893 744,627 1,546,367 1,755,472 1,858,922 1,682,590	257 249,294 337,227 321,814 322,645 288,158	503 224,997 330,473 377,564 345,877 195,434	*568 239,221 304,083 251,986 206,871 153,327	*352 270,347 878,666 1,056,093 1,190,400 1,198,999	*568 239,221 304,083 251,787 206,971 153,327	*30,362 124,084 160,697 201,206 228,870		1,0 30,0 124,0 160,1 201,1 228,0
\$12,000 under \$14,000 \$14,000 under \$18,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$25,000	105,252 91,760 67,641 40,454 29,466 7,318	1,366,699 1,370,057 1,147,675 767,187 629,828 194,163	208,462 225,592 204,525 131,218 119,422 39,395	149,240 138,647 102,878 55,264 41,752 8,738	91,759 67,641 40,453 29,466	468,654	29,466	207,461 221,755 196,747 139,658 123,906 43,452	67,641 40,454 29,466	207, 221, 196, 139, 123, 44,
\$30,000 under \$50,000 \$30,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$300,000 \$500,000 under \$1,000,000 \$30,000 under \$1,000,000	8,502 3,452 458 169	315,003 224,186 57,466 52,307 **116,795	60,289 54,959 13,581 13,195 **49,450	17,292 5,657 723 276	3,439 456 **235	163,779 43,162	457 157 38	69,122 22,076 20,864 12,655	3,452 458 169	70, 22, 22, 13,
Total nontaxable returns	366,323	499,048	407,046	553,990	79,737	22,438	-	-	-	
All returns, summaly: Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000	736,612 633,143 311,659 148,163 49,481	1,783,413 4,587,254 3,817,557 2,535,727 1,597,547	742,687 864,035 637,306 444,745 377,756	895,439 932,681 422,284 224,397 74,621	628,76 310,130 148,16	2,795,146 2,768,624 1,886,599	622,910 310,073 148,159	441,357 559,282 435,209	623,109 310,273 148,161	441) 559, 435,

Footnotes at end of table.

able 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross roome and by Marital Status—Continued

Il figures are estimates based on samples—money amounts are in thousands of dollars]

					Returns of head	ls of household	s			
C		Adjusted			Taxable	income	Income tax	after credits	Total in	come tax
Size of adjusted gross income	Number of returns	gross income less deficit	Total deductions	Exemptions (Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Ul returns, total	5,313,194	46,369,724	12,162,028	10,701,280	4,280,412	25,411,322	3,438,036	4,321,729	3,439,209	4,347,834
Under \$2,000	433,657 652,353 859,108 909,756 762,880 555,117	229,243 2,008,099 4,324,891 6,296,261 7,017,540 6,070,828	715,835 1,125,386 1,542,154 1,711,713 1,613,982 1,291,445	813,882 1,312,905 1,715,305 1,857,902 1,614,281 1,111,274	176,260 764,635 890,577 775,113 555,110	85,514 1,123,489 2,745,074 3,795,631 3,668,117	**28,255 200,868 773,026 764,830 554,710	30,117 269,464 530,087 557,522	860 28,257 200,868 773,026 764,830 554,717	3,056 1,954 30,117 269,464 530,087 557,552
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$18,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$30,000	275,231 225,776 188,795 112,055 113,419 45,358	4,884,875 3,388,162 3,192,725 2,116,099 2,487,245 1,227,127	1,022,600 723,149 638,472 409,798 501,762 223,170	758,297 447,179 391,628 218,361 228,929 102,339	374,167 225,776 188,520 112,055 113,390 45,358	3,087,606 2,217,834 2,162,696 1,487,940 1,756,642 901,618	373,911 225,009 188,520 111,856 113,247 44,727	504,169 386,156 397,928 287,771 356,377 198,591	373,911 225,009 188,520 111,856 113,247 44,727	504,176 386,156 397,948 287,771 356,384 199,521
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or note	41,753 14,274 2,854 678 100 30	1,479,717 957,350 383,583 193,415 66,844 65,720	278,492 202,585 84,352 50,215 14,681 12,218	90,616 30,526 6,108 1,556 222 73	41,687 14,139 2,830 665 100 30	1,111,248 726,068 293,848 142,635 51,942 53,429	41,447 14,061 2,778 662 99 30	280,111 255,100 129,301 75,097 29,406 32,687	41,637 14,138 2,803 674 99 30	284,673 262,430 132,326 76,403 31,789 33,624
faxable returns, total	3,439,209	39,846,169	8,747,525	6,680,831	3,438,237	24,437,489	3,430,036	4,321,729	3,439,209	4,347,834
Under \$2,000 \$2,000 under \$4,000 \$3,000 under \$6,000 \$6,000 under \$6,000 \$6,000 under \$8,000 s8,000 under \$10,000 \$10,000 under \$12,000 \$10,000 under \$12,000 \$10,000	860 28,257 200,868 773,026 764,830 554,717	-15,957 102,208 1,088,966 5,407,800 6,853,321 6,066,284	47,303 364,673 1,393,773 1,537,601 1,268,369	1,460 32,849 279,888 1,447,742 1,542,953 1,109,939	28,254 200,868 773,026 764,830 554,710	22,082 444,705 2,566,285 3,772,767 3,667,964	200,868 773,026 764,830 554,710	30,117 269,464 530,087 557,522	860 28,257 200,868 773,026 764,830 554,717	3,056 1,954 30,117 269,464 530,087 557,552
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$18,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$30,000	373,911 225,009 188,520 111,856 113,247 44,727	4,847,907 3,377,031 3,187,959 2,112,296 2,483,694 1,210,132	1,006,321 717,144 834,666 409,090 499,234 219,737	755,591 444,413 390,597 218,063 228,466 100,925	373,911 225,009 188,520 111,856 113,247 44,727	3,085,996 2,215,475 2,162,696 1,485,143 1,755,994 889,471	373,911 225,009 188,520 111,856 113,247 44,727	504,169 386,156 397,928 287,771 356,377 198,591	373,911 225,009 188,520 111,856 113,247 44,727	504,176 386,156 397,948 287,771 356,384 199,521
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	41,637 14,138 2,803 674 **129	1,474,945 948,894 376,435 192,461 **131,791	278,325 192,796 81,982 49,613 **26,899	90,272 30,120 6,014 1,547 **294	41,571 14,138 2,779 662 **129	1,106,988 725,979 289,164 142,162 **104,599	41,447 14,061 2,778 662 99 30	280,111 255,100 129,301 75,097 29,406 32,587	41,637 14,138 2,803 674 99 30	284,873 262,430 132,328 76,403 31,789 33,624
otal nontaxable returns	1,873,985	6,523,555	3,414,503	4,020,449	842,175	973,833	_	-	-	-
ili returns, summary Under \$5,000 \$10,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	1,486,409 2,151,345 1,044,919 412,055 218,466	4,064,079 15,811,954 12,597,054 7,035,635 6,961,002	2,540,207 4,168,862 2,652,820 1,432,643 1,367,495	2,935,394 4,378,780 2,096,877 829,962 460,368	513,337 2,093,248 1,043,848 411,780 218,199	446,224 7,303,483 7,850,991 4,773,202 5,037,421	55,861 1,711,118 1,042,701 411,305 217,051	6,435 825,077 1,249,755 883,791 1,356,671	56,723 1,711,118 1,042,708 411,305 217,355	9,602 825,077 1,249,792 883,811 1,379,552

Footnotes at end of table

Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

					Returns of sur		3			
Con at advated according		Adjusted			Taxable	income	Income tax	after credits	Total inc	come tax
Size of adjusted gross income	Number of returns	gross income less deficit	Total deductions	Exemptions (Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
ili returns, total	164,539	1,435,285	491,069	382,614	112,293	681,660	77,672	126,867	77,675	134,77
Under \$2,000	16,359	3,840	35,752	37,143			-	_	**2,987	**38
\$2,000 under \$4,000 \$4,000 under \$6,000	22,964 34,264	66,705 174,846	48,608 86,811	45,839 75,946	*4,513 25,012	*312 26,703	*2,984	*325		:
\$6,000 under \$8,000 \$8,000 under \$10,000	24,091 22,856	166,669 204,417	74,693 64.959	74,794 42,053	16,128 22,856	25,621 97,405	*10,775 22,627	*1,392 12,992	*10,775 22,627	*1,39 12,99
\$10,000 under \$12,000	16,549	178,454	44,151	38,150	16,328	96,270	16,107	13,281	16,107	13,28
\$12,000 under \$14,000	*4,243	*55,020	*10,597	*10,626	*4,243	*33,797	*4,219	*5,147	*4,219	*5,14
\$14,000 under \$16,000 \$16,000 under \$18,000	1,668 8,301	*25,637 *141,584	*17,574 *28,000	*2,653 *25,127	*1,668 *8.301	*5,410 *88,458	*8.301	*540 *13,368	*370 *8,301	*54 *18.08
\$18,000 under \$20,000	*4,203 4,631	*79,743 102,220	*15,180 16,689	*11,967 9,092	*4,203 4,631	*52,596 76,440	*4,203 4,625	*8,922 14,742	*4,203 4,625	*8,92 14,74
\$25,000 under \$25,000 \$25,000 under \$30,000	*718	*20,397	*4,876	1,769	*718	*13,753	*593	2,510	4,625 1593	14,74
\$30,000 under \$50,000	2,206	62,837	21,961	4,595	2,206	56,281	1,583	12,438	1,583	12,73
\$50,000 under \$100,000	1,069 355	67,268 44,500	9,115 8.400	2,150 795	1,069 355	56,004 35,305	1,069 355	19,162 15,019	1,069 355	19,20 15,28
\$200,000 under \$500,000	53	14,308	2,806	96	53	11,406	52	5,589	52	5,93
\$500,000 under \$1,000,000 \$1,000,000 or more	**9	**6,838	**917	55	**9	5,900	".9	3,439	52 ''9	3,59
exable raturna, total	77,875	1,064,487	245,086	174,037	77,872	645,577	77,872	126,867	77,675	134,77
Under \$2,000	**2,987	**15,282	**6,281	**4,487	_	_	-	_	**2,987	**38
\$2,000 under \$4,000 \$4,000 under \$6,000					*2.984	*4,727	*2.984	*325		
\$6,000 under \$8,000 . \$8,000 under \$10,000	*10,775 22,627	*76,490 202,571	*29,574 64,440	*26,317 41,623	*10,775 22,627	*20,599 96,508	*10,775 22,627	*1,392 12,992	*10,775 22,627	*1,39 12,99
\$10,000 under \$10,000 \$10,000 under \$12,000	16,107	173,977	41,379	36,990	16,107	95,607	16,107	13,281	16,107	13,28
\$12,000 under \$14,000	'4,219	*54,696	*10,359	*10,572	*4,219	*33,765	*4,219	*5,147	*4,219	*5,14
\$14,000 under \$16,000 \$16,000 under \$18,000	*370 *8.301	*5,641 *141.584	1,566 28,000	*706 *25,127	*370 *8.301	*3,369 *88,458	*370 *8.301	*540 *13.368	*370 *8,301	18.08
\$18,000 under \$20,000	'4,203	*79,743	*15,180	*11,967	*4,203	*52,596	*4,203	8,922	*4,203	*8,92
\$20,000 under \$25,000 \$25,000 under \$30,000	4,625 593	102,093	16,620 *3,501	9,069	4,625 *593	76,404 *11,767	4,625 *593	14,742	4,625 *593	14,74
\$30,000 under \$50,000	1.583	63.068	6 995	2.726	1 583	53.346	1.583	12 438	1.583	12.73
\$50,000 under \$100,000	1,069	67,268	9,115	2,150	1,069	56,004	1,069	19,162	1,069	19.20
\$100,000 under \$200,000 \$200,000 under \$500,000	355	44,500 **20,911	8,400 **3,673	795 **117	355 **61	35,305 **17,123	355 52	15,019 5,589	355 52 **9	15,28 5,95
\$500,000 under \$1,000,000 .		20,0	0,0,0				9	3,439	9	**3,59
\$1,000,000 or more Otal nontaxable returns	86,664	370,797	246,004	206,777	34,421	36,083	_	_	_	
Il returns, summary										
Under \$5,000	52,358	129,088	117,705	116,005 159,770	'11,551 56.958	*4,639	36.386	14,709	**36,389	**14,77
\$5,000 under \$10,000 \$10,000 under \$15,000	68,176 20,947	487,390 235,779	193,118 55,769	49,124	20,726	145,403 131,004	20,481	18,555	20,481	18,55
\$15,000 under \$20,000 \$20,000 or more	14,017 9,041	244,659 338,369	59,734 64,763	39,399 18,517	14,017 9,041	145,525 255,089	12,719 8,286	22,702 72,900	12,719 8,286	27,4° 74,00

Footnotes at end of table

ible 1.2—Nonjoint Returns: Adjusted Gross income, Total Deductiona, Exemptions, and Tax Items by Size of Adjusted Gross come and by Marital Status—Continued

figures are estimates based on samples-money amounts are in thousands of dollars]

			Return	ns of sungle per	sons not head	of households	or survivana si	novees		
		Adjusted				income		after credits	Total in	come fax
Size of adjusted gross income	Number of returns	gross income less deficit	Total deductions	Exemptions (Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
returns, total	32,674,686	207,620,870	64,830,810	26,672,126	22,633,462	127,606,186	21,415,449	25,318,843	21,416,833	25,449,303
Jinder \$2,000 12,000 under \$4,000 14,000 under \$6,000 16,000 under \$6,000 18,000 under \$1,000 \$10,000 under \$1,000	8,026,912 6,822,564 5,017,570 3,861,804 2,833,345 1,938,576	7,323,955 20,064,152 24,982,273 26,861,683 25,260,512 21,227,377	13,131,227 11,620,384 8,920,514 6,965,704 5,389,890 3,900,716	6,364,780 5,894,282 4,546,961 3,483,025 2,473,664 1,730,220	88,961 4,657,145 4,931,061 3,842,521 2,819,146 1,930,962	46,044 3,331,379 11,681,373 16,490,201 17,455,846 15,642,240	63,746 3,680,718 4,760,121 3,815,327 2,812,329 1,927,341	3,814 330,350 1,596,341 2,512,526 2,911,347 2,786,920	64,369 3,680,733 4,760,149 3,815,327 2,812,345 1,927,343	7,494 330,474 1,596,707 2,512,526 2,911,820 2,788,258
\$12,000 under \$14,000 \$14,000 under \$18,000 \$18,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000	1,398,980 962,665 649,067 426,467 471,643 187,237	18,109,694 14,356,095 10,992,525 8,065,309 10,403,851 5,354,930	3,305,094 2,623,955 1,956,687 1,397,723 1,729,442 928,096	1,260,333 859,663 632,012 414,265 479,878 217,219	1,397,307 961,264 647,957 425,082 470,251 197,112	13,560,419 10,877,101 8,409,710 6,261,978 8,195,675 4,212,073	1,394,565 959,553 647,691 424,355 469,914 195,568	2,557,565 2,162,302 1,762,913 1,374,517 1,927,687 1,064,773	1,394,568 959,554 647,692 424,362 470,184 195,597	2,557,638 2,162,502 1,765,608 1,374,665 1,932,591 1,065,073
30,000 under \$50,000 \$0,000 under \$100,000 100,000 under \$200,000 200,000 under \$500,000 500,000 under \$500,000 11,000,000 or more	189,224 60,780 13,654 3,472 515 211	6,971,012 4,017,222 1,779,742 982,672 350,143 517,722	1,224,901 868,389 406,124 246,690 95,437 119,638	216,027 76,182 17,916 4,735 675 291	186,254 60,693 13,573 3,454 508 211	5,595,588 3,103,144 1,357,548 733,342 254,730 397,793	186,029 60,574 13,456 3,443 508 211	1,659,914 1,189,667 651,115 417,547 158,734 250,810	186,078 60,740 13,602 3,465 514 211	1,685,272 1,216,106 675,273 433,529 168,279 265,469
cable returns, total	21,416,833	190,319,048	44,554,912	18,777,104	21,415,949	127,038,287	21,415,449	25,318,843	21,416,633	25,449,303
Inder \$2,000 2,000 under \$4,000 4,000 under \$6,000 8,000 under \$6,000 8,000 under \$10,000 10,000 under \$10,000	64,369 3,680,733 4,760,149 3,815,327 2,812,345 1,927,343	50,889 12,247,499 23,764,405 26,542,262 25,072,439 21,108,623	4,718 6,164,476 8,183,487 6,721,692 5,194,035 3,769,968	48,359 2,922,389 4,109,434 3,383,714 2,441,840 1,715,823	63,746 3,680,732 4,760,121 3,815,327 2,812,329 1,927,342	42,163 3,160,669 11,471,957 16,436,857 17,436,630 15,623,240	63,746 3,680,718 4,760,121 3,815,327 2,812,329 1,927,341	3,814 330,350 1,596,341 2,512,526 2,911,347 2,786,920	64,369 3,680,733 4,760,149 3,815,327 2,812,345 1,927,343	7,494 330,474 1,596,707 2,512,526 2,911,820 2,788,258
12,000 under \$14,000 14,000 under \$16,000 18,000 under \$18,000 18,000 under \$20,000 25,000 under \$25,000 25,000 under \$30,000	1,394,568 959,554 647,692 424,362 470,184 195,597	18,053,021 14,310,347 10,968,309 8,024,368 10,372,760 5,306,806	3,261,264 2,596,184 1,929,597 1,359,049 1,702,168 910,500	1,253,899 856,494 629,776 411,882 477,809 215,792	1,394,565 959,553 647,691 424,362 470,113 195,597	13,538,060 10,857,670 8,409,160 6,253,438 8,192,956 4,180,514	1,394,565 959,553 647,691 424,355 469,914 195,568	2,557,565 2,162,302 1,762,913 1,374,517 1,927,687 1,064,773	1,394,568 959,554 647,692 424,362 470,184 195,597	2,557,638 2,162,502 1,765,608 1,374,685 1,932,591 1,065,073
30,000 under \$50,000 50,000 under \$100,000 100,000 under \$200,000 500,000 under \$500,000 500,000 under \$1,000,000 1,000,000 or more	186,078 60,740 13,602 3,465 **725	6,881,592 4,014,538 1,773,772 980,252 **867,223	1,060,022 836,684 402,829 244,018 **214,220	210,405 76,140 17,858 4,726 **965	186,064 60,693 13,543 **3,960	5,591,597 3,103,144 1,354,823 **987,617	186,029 60,574 13,456 3,443 508 211	1,659,914 1,189,667 651,115 417,547 158,734 250,810	186,078 60,740 13,602 3,465 514 211	1,685,272 1,216,106 675,273 433,528 166,279 265,469
al nontaxable returns	11,457,853	17,301,822	20,275,698	9,895,022	1,217,513	567,900	_	-	_	-
returns, summary noder \$5,000 under \$10,000 10,000 under \$15,000 15,000 under \$20,000 20,000 or more	17,401,064 9,161,131 3,871,559 1,504,196 936,736	38,880,044 65,612,531 47,062,465 25,688,535 30,377,295	29,230,913 16,796,806 8,623,157 4,561,017 5,618,717	14,593,969 8,168,742 3,461,493 1,435,000 1,012,922	7,242,856 9,095,978 3,861,980 1,500,592 932,056	8,122,784 40,882,060 35,039,867 19,711,582 23,849,894	6,108,078 9,024,163 3,853,907 1,499,598 929,703	946,742 6,407,637 6,488,399 4,155,819 7,320,247	6,108,743 9,024,180 3,853,912 1,499,607 930,391	950,826 6,408,194 6,489,809 4,158,862 7,441,592

stimate should be used with caution because of the small number of sample returns on which it is based
dentities (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from enother size

ass.
)TE. Detail may not add to total because of rounding.

Table 1.3-Nonjoint Returns: Sources of Income by Marital Status

[All figures are estimates based on samples-money amounts are in thousands of dollars]

	Nonjoint	returns	Separete of hus and a	bands	Returns of hous		Returns of spout		Returns of sir not heads of or surviving	households
Sources of income or loss	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Adjusted gross income less deflot Salanes and wages (gross)	40,231,477 35,906,615	269,747,377 225,515,069	1,879,058 1,724,452	14,321,499 12,943,617	5,313,194 5,011,669	46,369,724 41,488,011	164,539 135,630	1,435,285 990,607	32,874,686 29,034,864	207,620,87(170,092,638
Business and profession. Net profit Net loss	1,098,245 362,202	6,031,409 1,104,018	79,246 29,700	441,815 112,269	161,217 52,731	1,101,776 149,303	6,943 2,951	66,419 15,301	850,839 276,820	4,421,391 827,141
Farm. Net profit Net loss	204,154 182,583	860,567 700,681	3,144 6,907	22,380 29,287	16,427 16,127	160,279 73,563	3,439 1,380	15,877 5,960	181,144 158,169	662,03° 591,872
Partnership: Net profit Net loss	313,663 212,113	1,949,740 1,220,949	8,333 7,490	105,785 91,396	43,234 22,988	308,056 270,271	1,758 1,089	28,194 12,540	260,338 180,546	1,507, 70 - 846,74:
Small Business Corporation Net profit Net loss	85,814 42,243	611,794 326,700	118 2,261	5,175 23,616	11,638 8,484	116,952 47,998	1,336 139	2,840 *1,603	72,722 31,359	486,82 253,48
Sales of capital assets Net gain	1,688,706 605,456	4,317,694 404,717	50,165 31,582	176,451 13,074	176,211 72,636	573,523 53,392	15,518 8,716	46,386 8,633	1,434,812 492,522	3,521, 33 329,61
Sales of property other than capital assets: Not gain Net loss	106,579 70,547	209,126 149,362	4,475 1,319	16,092 16,629	9,829 11,058	16,192 30,423	1,139 *407	4,999 *4,889	91,136 57,763	171,84 97,42
Dividends in adjusted gross income Interest received Pensions and annuities in adjusted gross income	3,341,158 15,344,534 1,927,635	8,445,519 16,181,273 7,071,396	554,515	334,957 412,602 211,552	293,297 1,554,414 142,307	647,266 1,459,487 625,903	32,528 113,678 22,799	38,804 183,046 77,404	2,908,272 13,121,927 1,708,906	7,424,49 14,126,13 6,156,53
Rent: Net income Net loss	1,168,237 689,774	2,572,419 1,021,580	56,240 33,933	106,590 54,723		299,107 245,447	7,644 4,588	22,154 12,059	957,087 502,307	2,144,5€ 709,35
Royalty Net income Net loss	176,369 3,289	630,367 13,808	3,534	11,817	6,921 239	34,054 495	323	4,023	165,591 3,029	580,47 12,45
Estates or trusts Net income Net loss	406,014 19,937	1,620,608 63,470	11,930		1,827	8,732	*556	35,493 *4,390	362,012 17,530	1,364,6° 48,34
State income tax refunds Alimony Other income (net)		264,713 955,781 49,641 2,534,658	11,780	30,662 40,481	129,739 135,130	559,269 —53,984	4,363	3,953 3,115 16,404	764,054 103,827 609,054 1,360,899	164,21 365,84 147,21 2,000,61

^{*}Sparsals should be used with caution because of this small number of sample returns on which it is based

**Qualification because of this small number of sample returns on which they were based Deleted data are included in the appropriate totals

NOTE. Detail may not add to lotal because of trounding

		Adjusted	Salanes a	Salanes and wages		Business and profession				Farm		
Size of adjusted gross income	Number of	gross ocome lees	6	(60	Net profit	profit	20	loss		profit	Net	sso
		deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	ω	(2)	(2)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
Mi returns, total	84,670,389	1,053,895,687					_		1,341,589	10,338,735	1,477,501	
Wo adjusted gross income	546,763	-6,910,119								63,259	173.615	
51,000 under \$2,000	5,249,194	7.760.636								25,992	51,302	
\$2,000 under \$3,000	5,031,575	12,572,750								96,143	43,897	
\$4,000 under \$5,000	4,331,708	19,541,497	3,604,029			784,113	56,826	38,688		121,701	8 2 2	126,611
55,000 under \$6,000	4,634,358	25,392,773								223,119		
57,000 under \$8,000	3,946,419	29.589.451	3,683,602				64,650	139,787	54.115	156,437		
\$8,000 under \$9,000 \$9,000 under \$10,000	3,679,057	31,248,420		26,704,831	215,699	1,041,521	59.814	126,516	68.392	246,680	63,182	
\$10,000 under \$11,000	3.219.533	33.785.374					29,298	110,632	40,567	202,793		
\$11,000 under \$12,000	2,915,971	33,515,802			209,640		68,265	25.28	36.92	234 907		
\$12,000 under \$13,000 513,000 under \$14,000	2,927,598	36,584,869			197,832		70,065	143.282	56,392	297,111		
\$14,000 under \$15,000	2,730,738	39,599,285			196,064	1,214,343	68.847	120,084	32,922	196.372		
\$15,000 under \$20,000 \$20,000 under \$26,000	11,197,191	194,184,453	10,582,581	175,256,079	827,741		277,769	458.609	160,722	1,409,501	213,406	
225,000 under \$30,000	3,694,022	08 784 280			545,294	4,847,191	171,888	298,345	92,758	970,632	108,847	
\$30,000 under \$50,000	3,639,050	132,893,393			517,743	10,370,188	112,932	334,218	105.762	2.256.408	63,288	
SOU, UND LEMBER \$100, UND	948,034	62,415,723			212.854	8,484,309	37.464	254,715	36,745	1,257,414	34 539	
\$100.000 under \$200.000	185,142	24,173,611	146,823	12,230,847	35,346	2.488,241	9,757	153,623	699'9	308,306	10,559	
\$500,000 under \$1,000,000	4,047	2,694,559			715		2,654	122,310	1,303	74.279	2,916	
\$1,000,000 or more	1357	2,866,017			272		28	36,843	2	4,806	186	23,086
axable returns, total	64,421,367	=		_	3	¥	1,280,011	3,028,997	842,603	8,252,351	938.814	3,519,32
\$1 under \$1,000	376	-426,410	096.	3.751			1,705	133,569	9339	• 5.029	1,613	79,854
51,000 under \$2,000 52,000 index \$3,000	64,463						.395		:	:	9.9	1.25
\$3,000 under \$4,000	2,836,152						9.132		14.255	6,739	1,001	2.80
54,000 under 55,000	2,786,904						28,727		9,215	24,016	5,620	29.75
35,000 under \$7,000	3,306,700					398,564	23,370		32,186	73,609	21,523	69,12
537,000 under 98,000	3,595,258					722.570	46,737		31,763	94.423	42.702	87.8
\$5,000 under \$10,000 \$9,000 under \$10,000	3,255,190	30,875,860	2,948,793	25.408.086	181,929	958 903	48.938		45,384	118,295	53,332	151,12
\$10,000 under \$11,000	3,137,171					-	62.876		47.804	215.475	286 17	145.12
511,000 under 512,000	2,869,104				196,588		63,277		30,919	200,199	40,412	90'86
\$13,000 under \$14,000 \$14,000 under \$15,000	2,724,474	36,758,571	2,540,211	32,837,773	189,009	1.063,209	68,952		33,558	192,347	53,368	125,445
515,000 under \$20,000	11 127 040				169,552		67,004		27,816	151,209	47.044	178,25
\$20,000 under \$25,000	6,618,527	147,207,373			538,921	4,744,734	169,478		787.98	961,797	106.470	357.55
\$230,000 under \$50,000	3,612,425	132,191,711	3,361,815	85,059,136	328,106	3,888,101	98.186		102.001	972,838	61,859	180,604
SSU JUNG LINDER STUDING	944,854	62.220,465			212,024	8,454,197	37.235		36,391	1,248,015	34,240	367.43
5100,000 under \$500,000	36.297	24,110,524	146,469	12,197,142	35,239	2,479,482	9,724	152,013	6,650	307,640	10,472	199,93
\$500,000 under \$1,000,000 \$1,000,000 or more	2,396	5,554,400		**983,214	- 382	413,521	95 9	54,167	137	11,172	63.	61,817
otal nontaxable returns	20,249,022	49,449,980	16,650,524	44,479,549	1,317,835	4.430.062	523.272	2.800.384	408 946	2 086 384	539 787	3,363,636
All returns, summary Under \$5,000	23 936 761	51 277 217			1000 076	00.00						TO COMPANY
55.000 under \$10,000 10.000 under \$15,000	19,892,956	145,856,338	17,270,613	122,213,689	1159.830	5,015,911	302,829	641.661	286,933	044.370	291,742	2,636,910
16 000 or more	200 000 000	000,000			36.630	5,0/9,1/3	340,00/	629,829	80.03	12/7/23	247,083	744.51

Table 1.4-All Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income-Continued

An return, total To tagging goes come To tagging goes	Size of adjusted gross income	Same.	101.0	Comoroh	100 00		Sales of cap	capital assets		Sales of pro	perty other	Dwden	ds in
M of return, total of the spine		profit less loss	s loss	profit less loss	is loss	Net g	Stru		\$\$0	net gan less loss	a assets less loss	adjusted gross income	ss income
M referra, total No adated goes money 150 meet 200 150 me		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
M returns, total for adjustment of the adjusted gross mone of the adjusted gross mone of the adjustment strong to the adjustment strong to the adjustment of		(13)	(14)	(15)	(18)	(17)	(18)	(61)	(20)	(21)	(22)	(53)	(54)
St. Under \$1,000 15 under \$1,000 15 000 under \$2,000 15 000 under \$2,000 15 000 under \$5,000 15 000 under \$6,000 15 000 under \$6,		2,612,779	11,682,470	642,980	1,875,986	9,081,194	20,207,101	2,437,414	1,645,248	1,099,330	155,388	9,039,758	24,461,943
11 7000 under 12 7000 12 7000 under 12 7000 13 7000 under 12 7000 15 7000 under 13 7000 15 7000 under 13 7000 17 7000 under 13 7000 17 7000 under 13 7000 18 7000 under 13 7000		82,069	-2,173,611	31,099	976'969-	109,716	793.110	14,823	10,700	85,360	-360,876	53,767	219,932
\$2,000 under \$2,000 \$2,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$0,000 \$2,000 under \$0,000 \$2,000 under \$0,000		25.496	-6.726	14,897	-11,231	128,595	132,284	33,136	21,012	20,19	93.5	193,045	73,552
\$4,000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$7,000 \$9,000 under \$8,000 \$9,000 under \$9,000		50,213 53,608	5,559	11,056	-22,634	214,528	220,514	32,327	24,783	31,874	2,459	252,368	143,907
\$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$9,000 \$9,000 under \$9,000 \$9,000 under \$10,000		43.364	96,370	13,432	7,10	205,418	233,810	34,985	26,803	29,287	-22,580	274,307	260,577
\$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000		58,915	100,421	16,641	-22,493	190,207	306,055	51,130 64,809	38.273	38,609	31,879	328,063	375,742
\$9,000 under \$10,000		57.66	105,600	12,966	-34,570	180,012	290,499	52,140	40.086	33,087	-2.751	357,569	416.583
		53,746	94,844	27,185	12,273	200,794	293,461	59,516			-23,877	304,151	348,665
\$10,000 under \$11,000		 81,634	227,137	13,876	1,925	184 538	342,287	63,446			20,913	242,667	378,150
\$12,000 under \$13,000		60,591	193,841	13,973	4.554	189,134	338,461	53,266			18,951	263,703	342.076
\$13,000 under \$14,000 \$14,000 under \$15,000		200	152,251	12,997	17,740	178,911	342,738	73,273			5,682	235,654	352,001
\$15,000 under \$20,000		332.954	1,078,148	76,645	46,499	831,738	1,826,981	359.255		146,460	118,801	1,148,403	1,664,870
\$25,000 under \$30,000		209,944	1.169.366	55,624	26,150	496,180	1,321,016	258.621			82,127	753,909	1,355,476
\$30,000 under \$50,000 \$50,000 under \$100,000		323,504	3,726,348	116,234	393,708	354,955	2,917,279	215,046			119,505	1,350,156	3,911,683
\$100,000 under \$200,000		95,049	1,756,448	26.527	521,634	88,887	1,861,904	48,913			23,676	141,006	2,983,471
\$200,000 under \$500,000 \$500,000 under \$1,000,000		2,534	589,987	972	102,308	2765	635,079	9,102			12,263	31,313	2,178,015
\$1,000,000 or more		907	80,518	388	191,239	686	010,010	287			925'9	1,262	825,459
Taxable returns, total		2,203,546	13,211,758	534,122	2,607,736	5,113,264	18,385,170	2,199,941			518,339	7,981,287	23,357,675
No adjusted gross income \$1 under \$1,000		101.	-420,823	2,004	8°1	376	10,006	72				95.	47,820
\$1,000 under \$2,000 \$2,000 under \$3,000		4 096	-7.119	6248	7 822	12.871	18,138	9012				20,371	11,417
\$3,000 under \$4,000 \$4,000 under \$5,000		17.763	33,231	7,374	-14,124	67,864 95,002	54,066	9.270	5.201	5,476	1130	109,413	152,292
\$5,000 under \$6,000		30,426	47.898	4,350	-7,768	114,143	152,709	24,956				240,699	186,623
\$6,000 under \$7,000 \$7,000 under \$8,000		51,528	121,374	2,203	388	191,719	223.826	43,986				329,062	435,074
\$9,000 under \$9,000 \$9,000 under \$10,000		43,306	139,219	10,312	-26,556	173,746	231,242	55,713				295,693	385,617
\$10,000 under \$11,000 \$11,000 under \$12,000		74,258	224,769	10,417	17,901	191,744	302,647	66,400				232,449	329,373
\$12,000 under \$13,000		57,856	199.849	13.547	7.383	180.472	315,263	51,942				259.212	328,671
\$13,000 under \$15,000		51,910	129,789	12,472	18,804	171,681	325,654	71,999				231,709	351,361
\$15,000 under \$20,000		328,390	1,069,596	72,961	66,386	806,407	1,746,936	353,543				1,136,578	1,810,506
\$25,000 under \$30,000 \$30,000 under \$50,000		204,255	1,145,005	52,938	428.019	489.505 813.204	3,153,923	256,329	165,839	117 831		748,591	1,336,037
\$50,000 under \$100,000		322,369	3,735,046	82,496	890,703	353,634	2,898,268	214,138	169,066	62,689		562.853	4.454.948
\$100,000 under \$200,000 \$200,000 under \$500,000		21,699	590,480	7,579	381,011	21,410	1,356,086	48.727	41,421	18.887	24.458	140,697	2,971,359
\$500,000 under \$1,000,000 \$1,000,000 or more		3,439	119,182	38.88	102.291	3,752	1,514,330	1.200	==	1,127	18,817		1,645,143
Total nontaxable returns		409,233	-1,529,288	108,859	-731,750	967,930	1,621,931	237,473	170,005	308,781	-362,951	1,058,471	1,104,268
All returns, summary Under \$5,000		309,861	-2,123,566		-632.851	849,321	1,534,256	176,582			406,842	1,163,433	951,785
\$5,000 under \$10,000 \$10,000 under \$15,000		331,937	1,035,075	69,285 63,478	4417	946,414	1,805,855	321,028	206,320	171,857	-5,136 08,300	1,253,218	1,748,721

Table 1.4—All Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued Italigues are estimates based on samples—more, amounts are in housents of polars)

	merest received		a diusted gloss income	2000	Annual Property									
Size of adjusted gross income					Net inc	income	<u>ē</u> [sso						
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(52)	(56)	(23)	(58)	(53)	(30)	(31)	(35)	(33)	(34)	(32)	(36)	(37)	(38)
VI returns, total	42,569,233	48,588,111	5,536,948	24,556,210	3,901,763	9,097,750	2,679,114	5,246,977	641,929		830,563	2,971,407	7,662,035	1,652.3
No adjusted gross income	260,695	476,255	14,322	44,188	52.897	130,274	75,751	556,451	9,222		5,267		22,832	15.66
\$1 under \$1,000	894,924	245,736	39.973	104,440	45,405	21.296	33,519	32.299	6.845		14,106		8.805	982
\$2,000 under \$3,000	1,623,124	849,950	206,993	327,058	138,587	175,889	54.490	53,629	13,761		19,426		29,100	3,14
\$3,000 under \$4,000 \$4,000 under \$5,000	1,734,454	1,536,038	420,441	1,081,054	173,949	275,047	89,114	106,696	19,528	23,865	21,153	62,328	42,013	16,400
\$5,000 under \$6,000	1,695,836		494,821	1,606,672	147,312	216,574	49,650	42,467	8,490				93.166	11.86
\$5,000 under \$8,000	1,625,715		394,528	1,575,030	178.244	265,676	81.540	121,930	23.124				58 672	8,91
\$8,000 under \$9,000	1,535,522	1,709,556	285,858	1,110,856	145,996	252,171	88,334	98,277	29,310				181,180	32.14
\$10.000 under \$11.000	1 502 973		244 609	1 093 136	129 056	308 684	90.338	109 632	17.347				264 728	36.90
\$11,000 under \$12,000	1,494,585	1,435,075	194,259	1,022,689	118,653	214,380	103.542	155,458	12,866				263,946	36.
\$12,000 under \$14,000	1,451,097	1,304,864	169,069	858,881	121,916	283,886	99,168	187,592	19,720	81,575	18,077	36,915	320,687	45,613
\$14,000 under \$15,000	7,569,082		158,412	915,318	139,829	305,411	95.78	152,346	18,990				376,048	57,47
\$15,000 under \$20,000 \$20,000 under \$25,000	4,909,458	4,612,842	374,845	2,302,187	379,873	790,933	349,908	496,891	52,528		94,387	279,782	1,964,514	325,003
\$25,000 under \$30,000	2,975,391		230,041	1,871,884	253,667	662,286	245,048	426.661	52,140				644,588	196,99
\$50,000 under \$100,000	897,543		72,374	642,449	174,102	1,225,845	124,868	494,088	55,091				190,698	140,11
\$100,000 under \$200,000	178,529		12,970	134,879	45,260	563,427	27,248	189,994	17,393				36,453	51,37
\$200,000 under \$500,000	35,441		3,283	42,079	9,787	37 165	5,793	16.504	5,530				7,166	8.8
\$1,000,000 or more	1,336	168,649	151	2,199	389	16,067	271	13,404	351				285	3,978
sxable returns, total	36,181,145	43,801,074	4,396,274	21,788,375	3,134,762	7,914,903	2,481,997	4,249,908	550,372		724,425		7,427,932	1,569,856
No adjusted gross income	5,531	57.877	8 9	246	1,132	10,058	2,597	220'66	532	682	344	1,291	1,526	3,245
\$1,000 under \$2,000	50,826		*270	374	:	:	125	*274	.55		•12,759		3 1	
\$2,000 under \$3,000 \$3,000 under \$4,000	336,045		134 195	306 587	57 693	78.341	12,691	12,879	72.	171	11,804	13,553	707.7	- 00
\$4,000 under \$5,000	932,796		181,184	447,138	862,798	102,462	28,238	21,996	15,917				24,187	6,441
\$5,000 under \$6,000 \$6,000 under \$7,000	1,219,188	1,291,227	352,400	1,108,200	142,751	219.321	26,260	19,820	16 022	1,365	28,060	96.520	38,448	4,491
\$7,000 under \$8,000	1,496,771		362,505	1,491,199	163,587	250,500	71,434	89,704	21,725				129,300	15,11
\$8,000 under \$9,000 \$9,000 under \$10,000	1,503,270		251,975	1,182,009	142,322	246,696	95,881	103,666	15,820				217,765	20.72
\$10,000 under \$11,000	1,460,038		235.640	1,048,544	120,917	238,128	84,599	99,804	15,642				254,150	34.8
\$11,000 under \$12,000 \$12,000 under \$12,000	1,468,277		191.473	1,001,829	114,385	206,775	100,522	143,877	12,243				258,458	37.22
\$13,000 under \$14,000	1,432,150	1.295,872	168.937	858,143	119,170	276,553	97,673	183,049	18,163				318,078	44.927
\$15,000 under \$20,000	7 146 060		R02.061	3 437 132	540 637	856.463	545 241	602 881	70,963				1 047 000	200.00
\$20,000 under \$25,000	4,885,608		372,393	2,270,851	375,479	782,113	343,930	454540	53,641		64,665	140.295	1,406,228	265.4
\$30,000 under \$50,000	3,265,462	6,427,912	259,759	1,875,292	347.858	1,096,064	332,519	755,288	87,963	288.484	116,737	445,258	808.746	258.054
\$50,000 under \$100,000	894,795		72,203	511,513	173,686	1,221,520	124,066	485,252	28.783		71,286	433,169	190,481	139,36
\$100,000 under \$200,000 \$200,000 under \$500,000	35,391	636,611	3,280	42,074	45,103	557,592	5,776	68,502	17,367	230,756	22,938	170,677	7,157	49.837
\$500,000 under \$1,000,000 \$1,000,000 or more	5.285	•			::	: :	1,049	29,741	1,236	:	1,304	144 406	1.106	96'8
otal nontaxable returns	6,388,088	4,787,038	1,142,674	2,767,835	100,797	1,182,847	417,117	690'266	91,457	148,724	106,130	120,517	434,103	82,47
All returns, summary: Under \$5,000	7,453,915		1,217,823	2,624,775	733,096	975,559	372,016	881,019	91,450				230,084	44.48
\$5,000 under \$10,000 \$10,000 under \$15,000	7,553,775	7,060,535	1,803,392	6,824,479	763,281	1,251,002	394,096	724,895	101,488	200,183	160,884	403,190	1,539,677	223,112
\$15,000 or more	19,475,151	"	1 561 527	330 100 01	4 700000									

Table 1.4—All Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued (N Spera are estimates based on samples—move, amounts are in household of others)

E	╟	All other ncome less loss	er s loss*	Statutory adjustments	ustments	Total deductions	nctions	Standard deduction	eduction	llemzed deductions	ductions	Exemptions	suoc	Number of returns with
Size of adjusted gross income	ž	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of refurns	Amount	Number of returns	Amount	Number of exemptions	Amount	no taxable rncome
	Н	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
All returns, total		3.760.672	942.169	8.863,775	16,284,275	84.123.626	247,644,764	58,172,237	113,753,788	25.951,389	133.690.976	215.773.937	161.830.453	15.953.617
No adjusted gross income		48,873	-2,452,732	28,765	115,366		. '			1	1	1,535,630	1,151,723	546,763
\$1 under \$1,000 \$1,000 under \$2,000		39,708	3,377	61,049	128,373	5,244,990	7,228,562	5,181,143	7,137,667,	83.28 78.78	141,894	7,345,841	5,509,381	5,133,139
\$2,000 under \$3,000 \$3,000 under \$4,000		106,762	65,165	126,656	238,641	5,031,575	8,774,517	4,953,006	7,625,533	78,569	186,767	7,889,713	5,917,285	3,125,126
\$4,000 under \$5,000	:	131,645	111,512	184,583	327.226	4,331,708	8,062,409	4,064,249	7,204,256	267,459	858,153	8,687,504	6,515,628	840,656
\$5,000 under \$6,000 \$6,000 under \$7,000	_	128,452	33,656	246,810	370,321	4,265,839	8,974,008	3,775,058	6,845,413	490,044	1,346,581	9,790,000	7,342,500	378,894
\$7,000 under 98,000 \$8,000 under 59,000		135,887	97.469	289,677	471,940	3,946,419	7,772,230	3,373,652	5,578,776	572,767	2,193,454	9.290,716	6.968.037	113.872
\$9,000 under \$10,000		113,332	109,477	303,559	526,702	3,367,283	7,571,242	2,569,801	4,797,681	797,482	2,773,560	8,414,776	6,311,082	35,755
\$10,000 under \$11,000 \$11,000 under \$12,000		140,493	79,764	297,455	504,775	2,915,971	7,493,197	2,000,049	3,932,337	903,036	3,080,235	8,596,674	6,447,506	19,152
\$12,000 under \$13,000 \$13,000 under \$14,000		138.189	142,050	355,979	562,819 502,360	2,757,510	7,501,280	1,672,640	3,586,173	1,084,870	3,796,863	8,411,689	6,308,767	6,026
\$14,000 under \$15,000		540 DB7	792,567	1 680 717	2 494 269	11 197 191	39 161 251	5,523,026	3,813,8/8	5,163,000	24.773.560		5,144,277	3,588
\$20,000 under \$20,000	_	457,677	301,628	1,289,455	2,140,690	6,649,622	27,786,336	2,229,209	6,129,143	4,420,413	21.657.192		17,220,221	4,618
520,000 under 550,000 530,000 under 550,000 650,000 under 5100,000		357,674	443,129	1,023,354	2,407,121	3,639,050	23.891,156	452,231	1,242,003	3,186,819	22,649,153	12,999,702	9,749,777	5.403
\$100,000 under \$200,000	_	31,276	75,473	62,450	292,897	185,142	4,354,632	4,695	12,844	180,447	4,341,788		524,095	909
\$200,000 under \$500,000 \$500,000 under \$1,000,000		1.047	15,034	10,025	58,486	4.047	2,069,621	479	1,282	35,878	2,068,339	13,942	97,414	2 8 €
\$1,000,000 or more		404	8,535	241	6,201	1,357	711,704	E	88	1,346	711,677		3,484	6
Taxable returns, total		3,209,528	2,974,189	8,212,788	14,709,677	64,414,821	207,525,968	39,821,227	196,855,981	24,593,594	126,669,988	170,727,036	128,045,277	16,927
No adjusted gross income \$1 under \$1,000	_	2,453	-285,006	1091	270	.376	2,510	11	11	376	.2,510		17,081	6,546
\$1,000 under \$2,000 \$2,000 under \$3,000		17.188	8.640	29.808	34.957	1,113,847	1,770,742	1.090.776	1,761,713	23.071	2,567		48,419	149
\$3,000 under \$4,000 \$4,000 under \$5,000		47,531	31,468	58,559	169,140	2,836,152	4,694,188,	2,700,231	4,610,497	46,175	193,691	3.127,784	2.345,838	1,271
\$5,000 under \$6,000		94,138	44,055	130,315	138,747	3,306,700	5,893,826	3,111,766	5,397,443	194,934	496,383		3,563,692	*273
\$5,000 under \$7,000 \$7,000 under \$8,000		92,552	118,704	180,386	343,073	3,498,087	6,974,067	3,192,784	5,667,034	439,375	1,246,110	7,494,764	5,621,073	1,739
\$6,000 under 59,000 \$9,000 under 510,000		131,453	123,152	263,992	425,699	3,480,254	7,027,319	2,528,694	5,346,291	726,496	1,681,028		5,811,247	1,544
\$10,000 under \$11,000 \$11,000 under \$12,000		127,303	120.012	303.665	470,176	3,137,171	7.077,898	2,286,163	4,350,002	851,008	2,727,897		6,101,853	*247
\$12,000 under \$13,000		135,992	148,225	373,823	555,384	2,888,655	7,376,604	1,843,322	3,778,486	1,045,333	3,598,118	8,226,023	6,169,517	218
\$13,000 under \$15,000 \$14,000 under \$15,000	_	141,160	152,953	335,772	512,018	2,709,497	7,891,203	1,560,062	3,599,329	1,149,435	4,291,874		6,079,235	8.5
\$15,000 under \$20,000 \$20,000 under \$25,000		644,294	498,270	1,665,999	2,462,608	11,127,040	38,579,566	5.503.923	14,377,196	5,623,117	24,202,370		27.021,233	386
\$25,000 under \$30,000	-	293,796	347,492	1020567	1,536,351	3,612,425	17,799,625	728.353	2,004,412	3.172.632	15,795,213	12,638,143	9,478,607	503
\$50,000 under \$100,000		124,382	317,352	365,747	1,384,059	944,854	11,147,022	53,413	145,949	891,441	11,001,074		2,653,632	999
\$100,000 under \$200,000 \$200,000 under \$500,000		31,258	13.867	10.016	58,431	184,650	2 048 284	4,623	12,652	180,027	2.087.002	696,888	522.666	395
\$500,000 under \$1,000,000 \$1,000,000 or more		1.450	8,433	1,124	16,387	2,396	1,354,093	37	8.8	5.348	1,353,965	13,921	3,481	.38
Total nontaxable returns	-	551,144	-2,032,000	650,987	1,574,596	19,708,805	40,118,795	16,351,010	32,897,807	1,357,795	7,220,988	45,046,901	33,785,176	15,936,690
All returns, summary Under \$5,000		526.770	-2.232.740	566.343	1,239,761		41,166,745	22.788.742	39,397,693	600.246	1,769,053		29 450 168	15 119 275
55.000 under \$10.000 \$10,000 under \$15.000 \$15,000 or more	-	626.867 681.535 1.925.500	544,910 619,938 2,010,081	1,688,956	2,098,435	14,551,350	40,831,245 37,786,889 127,859,884	16,974,512 9,411,037 8,997,946	31,024,913 19,349,565 23,981,617	2,918,444 5,140,313 17,292,386	9.806,332 18.437,324 103.878.267	45,874,852 41,224,514 89,407,683	34,406,139 30,918,386 67,055,762	764,146
Footnotes et end of table	-					1						1		

Size of adjusted gross income	as income	Number of	Amount	Number of	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(63)	(63)	(84)	(55)	(99)	(57)	(96)	(65)	(69)	(81)	(62)	(63)	(84)	(65)
		120 210	800 900 740	88 727 881	153 534 155	68.723.881	12.732.958	64,396,653	140,801,196	64,421,367	141,801,470	7,170,375	3,839,696	65,969,754	145,748,802
All returns, total		7,701,700	1	069.	.552	490	84.	\$.204	6,546	38,931	82.796	19,877	103,218	10,037
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000		11,851	47,620 615,401 3,100,796	1,906,719	6,861 87,116 455,257	1,906,719	3,018 54,074 125,734 219,512	64,314 1,113,569 2,834,881 2,786,765	33,042 329,523 676,771	64,463 1,113,847 2,836,152 2,786,904	33,491 331,048 677,754	257,714 321,760 314,559 347,947	33,482 51,594 66,436 92,571	281.856 1.337.148 2.974.044 2.937.956	32,568 73,605 375,662 742,045
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$6,000 under \$8,000 \$6,000 under \$8,000 \$6,000 under \$8,000		4,255,464 4,090,315 3,832,547 3,618,956	9,560,047 12,341,733 14,708,644 16,952,046 18,125,153	4,255,464 4,091,563 3,832,817 3,620,475 3,331,528	1,546,943 2,042,644 2,496,959 2,943,456 3,211,259	4,255,464 4,091,563 3,832,817 3,620,475 3,331,528	377,242 503,968 483,848 483,300 489,638	3,306,374 3,497,342 3,594,964 3,479,992 3,253,786	1,169,700 1,538,656 2,013,111 2,460,156 2,721,621	3,306,700 3,498,087 3,595,258 3,480,254 3,255,190	1,170,549 1,540,608 2,014,429 2,460,698 2,723,580	350,879 305,246 318,498 296,998 257,742	104,191 107,412 125,496 123,214 118,993	3,454,817 3,616,777 3,683,282 3,541,775 3,292,968	1,253,896 1,639,543 2,140,496 2,567,418 2,846,074
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$13,000 \$13,000 under \$14,000		3,200,381 2,905,315 2,921,572 2,755,239 2,727,050	19,911,601 20,448,962 22,697,101 23,635,554 25,445,292	3,200,381 2,905,514 2,921,572 2,755,239 2,727,050	3,986,246 3,735,329 4,173,088 4,413,519 4,786,670	3,200,381 2,905,514 2,921,572 2,755,239 2,727,050	544,885 522,900 567,563 561,857	3,135,291 2,868,756 2,723,966 2,723,966 2,708,182	3,041,361 3,212,428 3,605,525 3,860,516 4,224,812	3,137,171 2,869,104 2,888,655 2,724,474 2,709,497	3,043,193 3,215,435 3,606,107 3,868,685 4,225,889	305,526 264,194 266,521 241,264 232,236	144,552 136,380 144,848 135,299 132,514	3,166,384 2,893,668 2,907,954 2,743,675 2,722,525	3,191,763 3,358,852 3,756,323 4,009,319 4,362,960
\$15,000 unider \$20,000 \$25,000 unider \$25,000 \$25,000 unider \$25,000 \$30,000 unider \$26,000 \$50,000 unider \$26,000		11,184,796 6,645,004 3,625,818 3,633,647 946,576	127.868.628 102.905,858 71,301,024 99,328,991 48,544,877	11,184,799 6,645,004 3,625,818 3,633,647 3,45,576	24,868,940 21,259,515 15,770,631 25,230,032 16,867,961	11,184,799 6,645,004 3,625,818 3,633,647 946,576	2,434,344 1,564,542 972,720 1,220,360 627,595	11,125,650 6,617,721 3,611,127 3,617,262 943,022	22,434,596 19,694,973 14,797,911 24,009,672 16,040,386	11,127,040 6,618,527 3,612,425 3,619,500 944,854	22,460,697 19,713,953 14,818,856 24,117,607 16,256,779	990,919 577,068 393,896 600,751 271,132	616,618 420,342, 328,167 582,125 282,789	11,170,157 6,631,654 3,625,552 3,627,770 946,138	23,102,676 20,150,922 15,173,507 24,732,600 16,572,728
\$10,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$1,000,000 \$1,000,000 or more		184,539 36,189 4,012 1,348	19,324,358 8,021,043 2,040,753 2,151,684	184,539 36,189 4,012 1,348	8,530,976 4,220,617 1,219,978 1,383,307	184,539 36,189 4,012 1,348	243,919 99,853 34,752 43,946	183,898 3,998 1,338	8,287,057 4,120,764 1,185,226 1,339,361	184,650 36,297 4,041 1,355	8,476,194 4,285,569 1,268,055 1,447,872	49,136 8,909 912 316	51,505 9,034 895 307	164,792 36,307 4,042 1,355	8,542,349 4,301,315 1,271,266 1,450,754
Tavable returns fotal		64,404,440	669,418,468	64,407,209	152,618,713	64,407,209	11,815,517	64,396,653	140,001,196	64,421,367	141,801,470	5,311,777	3,289,581	64,421,367	145,260,677
No adjusted gross moome 51 under \$1,000 51 000 under \$2,000 \$2,0		64.314 1,113,603 2,834,881 2,784,765	42,514 509,207 2,944,105	64,314 1,113,603 2,834,881 2,786,765	6,095 72,296 433,085 810,066	.21 64.314 1,113.603 2,834.881 2,766,765	2.251 39,213 103,562 133,294	*15 64.314 1,113.569 2,834.881 2,786,765	3,844 33,042 329,523 676,771	6,546 *376 64,463 1,113,847 2,836,152 2,786,904	38,931 *1059 4,429 33,491 331,048 677,754	1,511 *78 *305 30,665 79,160	1,085 27 5,823 5,823 15,995 32,929	6,546 376 64,463 1,113,847 2,836,152 2,786,904	40,953 1,147 4,456 39,925 347,117 711,005
\$5,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$6,000 \$7,000 under \$6,000 \$7,000 under \$6,000			8,691,303 11,603,108 14,394,972 16,723,710		1,421,126 1,935,180 2,451,031 2,908,988 3,187,549		251,426 396,524 437,920 448,832 465,928	3,306,374 3,497,342 3,594,964 3,479,992 3,253,786	1,169,700 1,538,656 2,013,111 2,460,156 2,721,621	3,306,700 3,498,087 3,595,256 3,480,254 3,255,190	1,170,549 1,540,608 2,014,429 2,460,698 2,723,580	172,350 172,907 233,200 237,390 224,810	49.197 58.302 88.467 93.084 100,195	3,306,700 3,498,087 3,595,258 3,480,254 3,255,190	1,220,922 1,600,225 2,104,318 2,554,932 2,825,799
\$10,000 under \$11,000 \$11,000 under \$11,000 \$11,000 under \$13,000 \$13,000 under \$13,000		3,136,924 2,868,579 2,724,221	19,744,223 20,320,031 22,555,453 23,485,123		3,559,359 3,714,569 4,149,347 4,388,178	3,136,924 2,868,778 2,886,437 2,724,221 2,709,491	517,998 502,141 543,822 527,663 539,843	3135.291 2868.756 2,886.346 2,723.986 2,708.182	3,041,361 3,212,428 3,865,525 3,860,516 4,224,812	3,137,171 2,869,104 2,869,655 2,724,474 2,709,497	3,043,193 3,215,435 3,606,107 3,868,685 4,225,889	277,184 241,690 247,251 222,092 219,457	129,416 123,396 130,678 119,968 122,128	3,137,171 2,869,104 2,888,655 2,724,474 2,709,497	3,176,287 3,215,435 3,741,026 3,992,999 4,351,262
\$14,000 under \$20,000 \$5,000 under \$20,000 \$25,000 under \$20,000 \$30,000 under \$30,000					24,781,141 21,196,289 15,715,447 25,144,822 16,635,656	11,126,657 6,618,271 3,611,922 3,618,722 944,198	2,346,545 1,501,316 917,536 1,135,150 595,292	11,125,650 6,617,721 3,611,127 3,617,262 943,022	22,434,596 19,694,973 14,797,911 24,009,672 16,040,366	11,127,040 6,618,527 3,612,425 3,619,500 944,854	22,460,697 19,713,953 14,818,858 24,117,607 16,256,779	949,127 564,411 383,949 592,784 270,207	576,637 407,171 317,138 574,129 281,930	11,127,040 6,618,527 3,612,425 3,619,500 3,619,500	23,056,738 20,136,745 15,156,403 24,722,469 16,570,100
\$30,000 timer \$100,000 \$100,000 under \$200,000 \$500,000 under \$500,000 \$500,000 under \$100,000 \$100,000 under \$100,000		184.255 36,169 *5,357		184,255	8,520,750 4,219,015 *2,601,868	184,255 36,169 **5,357	233.694	183,898 36,051 3,999 1,338	8.287,057 4,120,764 1,185,226 1,339,361	164,650 36,297 4,041 1,355	8,476,194 4,285,569 1,268,055 1,447,872	49,050 8,901 912 316	51,408 9,026 895 307	36,297	8,541,999 4,301,305 *2,721,887
Total nontaxable returns		4,312,332	5,450,520	4,316,672	917,442	4,316,672	917,442	T	1	1	1	1,858,598	550,117	1,548,387	487,925
All (returns, summary Under \$5,000 \$5,000 under \$15,000 \$15,000 under \$15,000		8,816,476 19,128,810 14,509,557 26,261,929	9,553,438 77,687,823 112,138,510 481,487,216	8,820,346 19,131,847 14,509,756 26,261,932	1,446,088 12,241,260 20,694,851 119,151,956	8.820.346 19,131,847 14,509,756 26,261,932	402,703 2,338,017 2,750,209 7,242,031	6,799,564 17,132,458 14,324,563 26,140,068	1,043,385 9,903,244 17,944,642 111,909,926	6,608,288 17,135,489 14,328,901 26,148,689	1,086,711 9,909,865 17,959,309 112,845,584	1,438,132 1,529,463 1,309,741 2,893,039	275,015 579,307 693,593 2,291,783	7,718,142 17,589,619 14,434,226 26,227,767	1,304,043 10,467,427 18,679,217 115,288,117

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Salaries and wages (gross)

Business and profession

Net loss

Net profit

Table 1.5-Joint Returns: Sources of Income, Deductions, and Tax items by Size of Adjusted Gross income

Adjusted gross income less

(All figures are estimates based on samples-money amounts are in thousands of dollars)

Size of adjusted gross income

Size of adjusted gross income	returns	gross			Net	pront	Nei	ioss
		income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	44,438,912	784,148,310	39,604,120	655,483,561	4,646,302	44,297,434	1,441,081	4,725,3
No adjusted gross income 51 under \$1.000 \$1.000 under \$2.000 \$2.000 under \$3.000 \$3.000 under \$4.000 \$4.000 under \$4.000	351,239 357,032 606,662 795,645 939,399 1,209,331	-5,477,206 203,713 910,845 2,016,946 3,312,821 5,453,575	149,990 217,255 409,608 592,243 679,887 915,762	1,137,742 241,819 716,324 1,547,632 2,172,422 3,914,292	27,496 48,988 76,611 110,591 142,702 158,452	236,409 52,421 111,842 229,085 349,956 479,602	125,818 20,896 26,638 29,774 32,231 35,324	1,470,5 50,1 78,5; 87,1 97,8 109,3
\$5,000 under \$6,000	1,515,663 1,542,288 1,621,806 1,579,389 1,620,015	8,326,527 10,018,902 12,174,649 13,453,642 15,383,588	1,161,716 1,241,688 1,308,454 1,327,269 1,428,630	5,880,601 7,620,783 9,277,021 10,913,494 12,950,787	173,103 172,788 188,386 171,296 179,037	605,647 665,013 793,630 619,814 914,000	39,669 46,010 48,948 46,498 46,809	106.29
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$13,000 \$14,000 under \$15,000	1,778,505 1,693,152 1,918,494 1,882,908 2,029,207	18,685,134 19,453,948 23,975,810 25,414,996 29,444,813	1,604,820 1,540,065 1,776,532 1,762,101 1,916,901	15,960,283 16,902,609 21,103,381 22,640,625 26,522,474	168,938 176,076 174,615 175,348 176,206	968,009 958,401 1,006,215 975,118 1,070,924	53,600 57,542 58,624 58,731 56,814	83,75 140,58 122,86 103,87 99,91
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$50,000 under \$10,000	9,118,760 6,030,463 3,378,901 3,397,360 668,458	198,679,897 134,268,001 91,987,662 124,044,633 57,149,646	8,668,839 5,772,759 3,172,946 3,080,047 708,683	144,452,106 122,591,364 80,584,952 98,205,711 34,086,924	758,305 509,592 311,343 486,739 201,614	5,036,769 4,435,000 3,636,471 8,591,899 7,996,027	248,531 161,089 83,567 106,090 34,116	413,75 275,06 196,25 309,25 227,55
\$100,000 under \$200,000 \$200,000 under \$500,000 inder \$1,000,000 \$500,000 under \$1,000,000 \$1,000,000 or more	167,794 31,977 3,385 1,079	21,904,027 8,926,349 2,245,437 2,190,056	137,519 26,478 2,816 912	11,543,116 3,637,769 570,232 309,100	33,276 5,965 610 223	2,330,125 701,542 142,756 190,759	8,830 2,374 401 143	131,66 107,66 48,01 31,50
All returns, summery Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	4,259,308 7,879,161 9,302,266 22,998,177	6,420,693 59,357,209 116,974,701 601,395,708	2,964,745 6,467,957 8,600,419 21,570,999	9,730,230 46,642,686 103,129,371 495,981,275	564,840 884,610 889,183 2,307,669	1,459,314 3,798,105 4,978,667 34,061,347	270,675 227,934 287,311 655,161	1,883,44 530,14 560,90 1,740,80
		Fa	m			ship net	Small Busine	ss Corporation
Size of ediusted gross income	Net	profit	Net	loss		ess loss	net profit	less loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	1,137,435	9,478,168	1,295,018	6,182,273	2,087,003	10,953,680	514,923	1,590,8
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$2,000 under \$3,000 \$4,000 under \$5,000 \$4,000 under \$5,000	7,786 29,258 36,349 54,857 43,475 49,787	47,779 20,211 98,847 71,572 82,422 154,270	142,941 35,499 44,213 34,491 35,996 32,537	1,872,406 127,267 125,879 120,565 104,258 130,939	51,849 13,271 28,000 35,112 36,944 21,342	1,667,761 30,502 7,980 6,051 12,459 13,127	21,687 *3,093 10,042 3,262 4,101 4,646	-491,11 -11 -12,3 -4,1 -17,51 2,3
\$5,000 under \$6,000 \$6,000 under \$7,700 \$7,000 under \$8,000 \$6,000 under \$9,000 \$9,000 under \$10,000	56,871 48,467 45,179 59,697 35,494	170,767 132,823 199,938 230,756 162,714	39,843 54,432 56,028 58,072 51,529	139,707 203,659 168,622 181,009 183,324	32,845 29,167 40,928 40,452 42,512	57,177 42,034 63,533 120,445 53,654	2,643 3,840 5,487 7,878 18,557	-18,4: -36,3: -4,3: -49,0: 15,6:

39,945 38,025 47,170 49,530 45,509

202,504

103,059 61,245 77,049

32,458

9,726 2,666 392 159

325,677 259,904 220,179

172,899 99,953 108,031 115,178

562,101

358,296 177,583

368,024

188,134 99,788 30,109

18,413

2,481,314 876,322 676,474

2,148,163

53,505 41,523 43,377 49,353

44.39

271,365 209,564 183,088 407,820

299,713

87,970 19,918 2,217

166,518 185,904 232,155

1,482,426

145,110 149,618 165,200 221,583 149,510

933,784 571,732 1,105,248

3 012 875

3,500,372

1,636,968 572,169 57,214

-1,674,606

336,844 831,021 11,460,421

68 058

10,444 5,531 9,735 10,280 11,433

62,038 51,143 52,734 106,605

24,641 6,983 893 340

46,831 38,405 47,423

382,264

-33,4 -6,1 -8,8 12,6 5,9

29,0 33,8 29,0 291,5 825,9

469,0 346,0 83,7 118,1

-523,1 -92,5 -29,8 2,236,3

53,845 30,830 51,622 36,585 31,529

166,597 87,560 71,420

98,383 34,430

6,269 1,185 122 38

221,512 245,708 204,211 466,004

256,475 255,475 188,080 252,722 235,281 177,513

1,328,015

1,328,015 896,009 1,077,470 2,099,547 1,213,557

298,220 67,426 10,939

475,102 897,059 1,110,071 6,995,936

\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000

\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000

\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more

All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more Footnotes at end of table

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars]

		Sales of ca	aprial assets			property apital assets		nds in
Size of adjusted gross income	Net	gain	Net	loss		less loss	adjusted gr	oss income
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	4,392,488	15,889,407	1,831,958	1,240,531	922,204	95,624	5,698,600	16,016,425
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$2,000 under \$4,000 \$4,000 under \$3,000	89,294 25,974 49,808 55,654 86,876 86,384	683,323 36,320 50,123 64,610 111,436 130,548	9,065 1,616 6,173 3,367 8,453 20,280	7,297 1,185 5,712 2,406 7,208 17,183	70,096 11,966 14,459 22,536 17,156 19,897	-313,845 -5,138 -6,537 -10,294 -1,660 -22,582	43,219 19,314 37,010 35,509 71,938 67,375	189,703 6,327 8,171 10,381 46,480 32,779
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$6,000 under \$9,000 \$9,000 under \$10,000	107,112 115,389 131,042 111,900 112,137	165,888 191,055 165,895 167,733 176,559	24,901 35,002 24,504 28,989 36,554	20,507 22,553 13,061 21,744 24,288	28,793 23,918 28,738 32,728 27,359	5,824 6,726 2,574 3,477 35,911	131,035 123,315 148,322 117,425 140,006	105,475 145,426 186,925 113,116 145,241
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$14,000	124,171 109,103 134,602 131,198 137,974	210,800 236,138 225,877 257,900 239,971	40,797 39,145 32,274 39,714 55,959	21,466 24,538	29,201 24,672 33,697 28,767 25,908	15,122 6,704 16,451 10,901 3,329	115,492 116,344 142,288 145,419 144,353	141,341 106,869 183,873 163,929 152,779
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$10,000	653,835 546,597 421,780 738,422 320,551	1,435,415 1,147,915 1,074,386 2,598,090 2,463,308	260,459 258,980 235,316 420,788 196,056	178,227 157,934 147,379 274,294 154,394	132,853 89,246 61,234 112,390 63,289	112,681 13,599 60,991 116,886 74,385	765,369 814,713 642,462 1,209,865 509,075	902,670 981,146 898,394 2,878,578 3,357,845
\$100,000 under \$200,000 \$200,000 under \$\$00,000 \$500,000 under \$1,000,000 \$1,000,000 or more	80,463 19,035 2,375 812	1,608,892 1,177,666 544,855 724,702	44,679 7,941 731 215	7,084 682	17,682 4,649 699 271	23,995 23,618 9,103 5,634	127,059 27,580 3,106 1,007	2,355,971 1,714,409 633,577 554,818
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	393,990 577,580 637,048 2,783,870	1,076,360 867,131 1,170,686 12,775,230	48,954 149,950 207,869 1,425,165	40,991 102,153 139,327 958,061	156,110 141,536 142,245 482,313	-360,057 -37,717 52,506 440,892	274,365 660,103 663,896 4,100,236	293,841 696,185 748,791 14,277,607
	Interest	received	Pensions and adjusted or	d annuibes in		Re		
Size of adjusted gross income	At and as all				Net in		Net Number of	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
					0.700.505			4 005 007

	Interest	ocewed	Pensions and			Re	int	
Size of adjusted cross income	- microsi	cconcu	adjusted gro	oss income	Net in	come	Net	loss
Size of educated gloss income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	27,224,699	32,406,839	3,611,313	17,484,814	2,733,526	6,525,331	2,189,340	4,225,397
No adjusted gross income	189,773	397,866	7,587	30,623	41,981	104,670	52,094	443,729
\$1 under \$1,000	145,649	94,665	21,689	90,133	12,807	5,397	8,104	13,569
\$1,000 under \$2,000	265,443	164,380	59,364	103,598	47,630	53,264	13,145	16,398
\$2,000 under \$3,000	344,140	253,343	91,705	150,725	46,228	52,293	25,721	29,786
\$3,000 under \$4,000	448,117	398,557	194,374	416,485	88,689	118,101	30,970	39,596
\$4,000 under \$5,000	498,232	549,103	198,599	509,085	97,449	138,225	54,047	70,600
\$5,000 under \$5,000	686,393	814,818	260,981	938,348	67,519	99,916	27,497	26,288
\$6,000 under \$7,000	667,488	873,538	215,610	753,846	115,131	162,442	35,154	47,537
\$7,000 under \$8,000	733,689	1,010,458	233,064	934,152	100,718	125,253	53,954	87,126
\$6,000 under \$9,000	703,558	834,785	193,515	749,612	89,467	160,917	55,795	48,667
\$9,000 under \$9,000	761,113	900,723	150,898	656,293	59,790	140,554	59,954	73,706
\$10,000 under \$11,000	796,866	773,190	158,781	705,483	81,264	209.484	59,579	73,928
\$11,000 under \$12,000	840,236	761,008	128,033	677,392	72,500	118,201	66,167	106,198
\$12,000 under \$13,000	967,001	872,019	133,559	660,535	88,826	128,179	60,488	79,029
\$13,000 under \$14,000	971,458	766,874	121,963	614,458	82,344	169,212	75,251	154,492
\$14,000 under \$15,000	1,132,315	934,576	122,836	677,173	103,842	190.065	68,397	87,034
\$15,000 under \$20,000	5,784,952	4,229,775	480,041	2,756,213	444,811	631,760	450,289	585,771
\$20,000 under \$25,000	4,438,235	3,639,635	314,414	1,896,573	336,584	640,518	306,978	444,497
\$50,000 under \$30,000	2,767,129	2,976,052	208,780	1,711,422	228,612	561,329	227,136	397,223
\$30,000 under \$50,000	3,061,202	5,476,605	236,738	1,704,563	317,889	925,434	311,604	695,715
\$30,000 under \$100,000	823,855	3,540,652	64,018	584,629	157,960	1,060,531	115,883	448,012
\$100,000 under \$200,000	162,182	1,336,725	11,419	118,551	41,448	512,598	25,043	171,838
\$200,000 under \$500,000	31,286	544,227	2,806	36,399	8,764	172,412	5,218	62,079
\$500,000 under \$1,000,000	3,324	143,151	413	6,632	956	31,975	660	12,969
\$1,000,000 or more	1,063	120,114	126	1,895	317	12,599	212	9,611
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$10,000 under \$15,000	1,691,354	1,857,915	573,318	1,300,648	334,784	471,951	184,081	613,678
	3,552,241	4,434,322	1,054,068	4,032,250	432,625	689,083	232,354	283,324
	4,707,876	4,107,666	665,172	3,335,041	428,776	815,141	329,882	500,681
	17,073,228	22,006,935	1,318,755	8,816,874	1,537,341	4,549,156	1,443,023	2,827,714

Estate or trust net income less loss All other sources net income less loss¹

State income tax refunds

Size of adjusted gross income

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Royalty net income less loss

size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
***								1.7
Total No. dustrig gloss income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$3,000 under \$4,000 \$4,000 under \$5,000	482,171 8,207 *3,563 7,000 8,930 8,762 7,968	1,410,868 30,956 *2,103 12,048 17,041 5,222 8,534	404,612 3,305 *1,304 *674 *826 *3,849 1,484	1,314,069 —43,636 "—5,289 *2,311 *1,503 *105 4,064	6,512,527 19,475 3,277 11,591 16,916 16,920 61,884	1,387,617 12,488 461 2,988 1,622 2,297 9,606	2,745,455 37,108 13,551 26,713 34,566 53,135 64,220	-63,2 1,974,7 27,4 40,5 26,7 6,9 25,5
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$7,000 under \$8,000 \$9,000 under \$9,000 \$9,000 under \$10,000	5,485 17,839 8,448 19,218 7,259	1,672 9,428 4,999 14,217 5,177	*1,164 15,898 17,846 5,796 4,130	*727 38,538 18,043 15,732 3,992	65,399 75,644 92,120 92,612 139,638	8,622 9,307 11,050 13,488 22,631	71,549 59,686 58,908 70,328 61,356	6,9 23,7 55,2 53,8 6,0
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$14,000	9,635 10,257 15,747 6,404 14,059	9,231 11,465 35,854 19,249 23,795	5,036 8,790 6,480 5,093 10,599	19,748 16,033 16,165 —1,264 20,097	162,817 181,228 238,864 251,034 295,076	23,781 27,440 33,575 34,663 43,897	69,935 84,052 104,468 96,327 113,605	9,5 28,6 72,5 80,6 62,8
\$15,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$10,000	64,674 44,020 46,282 76,964 48,333	100,839 98,498 101,231 199,199 259,199	48,077 42,990 45,774 90,535 57,665	60,064 58,451 148,042 248,301 298,119	1,696,696 1,308,251 791,509 773,335 177,471	270,064 240,592 179,833 238,213 126,641	537,205 422,420 277,831 335,624 116,150	344,4 214,9 236,7 393,9 252,7
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	15,302 4,813 732 270	179,292 135,481 60,850 65,289	19,072 5,206 744 275	192,133 98,592 38,076 65,622	33,432 6,403 706 229	46,369 18,290 4,132 3,368	28,547 6,700 930 341	57,4 11,2 —6 9,3
All returns, summary. Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$15,000 or more.	44,430 58,249 58,102 301,390	75,904 35,493 99,594 1,199,877	11,442 44,834 37,998 310,338	-41,142 77,032 70,779 1,207,400	130,063 465,413 1,129,019 4,788,032	29,662 65,098 163,355 1,129,502	229,293 321,827 468,587 1,725,748	-1,963,5 145,8 254,2 1,520,1
	Statutory a	djustments	Total de	ductions	Standard	deduction	Itemized o	deductions
Size of adjusted gross income	Statutory a Number of returns	djustments Amount	Number of returns	ductions Amount	Standard Number of returns	Amount	Number of returns	Amount
Size of adjusted gross income	Number of		Number of		Number of		Number of	
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount (48)
	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount
Total No adjusted gross recore 51 under \$1,000 11,000 under \$2,000 12,000 under \$2,000 13,000 under \$2,000 13	Number of returns (41) 7,064,520 16,347 22,204 31,834 50,960 49,733	Amount (42) 13,749,617 63,494 85,438 119,135 161,365 141,889	Number of returns (43) 44,087,673 357,032 606,662 795,645 933,399	Amount (44) 167,094,508 797,603 1,305,762 1,690,475 2,060,318	Number of returns (45) 22,747,745 347,618 589,921 766,674 890,277	(46) 52,635,972 725,878 1,235,376 1,604,024 1,862,656	Number of returns (47) 21,339,928 9,414 16,741 28,971 49,122	Amount (48) 114,458,5 71,9 70,3 86,4 197,8
Total No adjusted gross rocome \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$6,000 \$5,000 under \$6,000	Number of returns (41) 7,064,520 16,347 22,204 31,834 50,960 49,733 79,026 113,963 112,691 177,295	Amount (42) 13,749,617 63,494 85,438 119,135 161,365 141,889 167,032 223,963 226,019 284,471 344,083	Number of returns (43) 44,097,673 357,032 606,662 795,645 933,399 1,209,331 1,512,683 1,542,288 1,621,806 1,579,389	Amount (44) 167,094,508 797,803 1,305,762 1,680,475 2,060,875 3,425,077 3,579,823 3,857,174 3,821,379,823	Number of returns (45) 22,747,745 22,747,745 569,921 766,674 890,271 1,084,218 1,322,256 1,239,781 1,276,830 1,210,68	Amount (46) 52,635,972 725,878 1,235,376 1,604,024 1,862,632 2,772,301 2,703,955 2,674,766 2,556,485 1,885,685 1,885	Number of returns (47) 21,339,928 21,339,928 9,414 16,741 49,122 125,113 193,407 248,507 344,976 368,735	Amount (48) 114,456,5 71,9 70,3 85,4 197,8 418,2 652,7 675,9 1,182,4 1,285,1
Total No adjusted gross income \$1 under \$1,000 1,000 under \$2,000 1,000 under \$2,000 1,000 under \$4,000 1,000 under \$4,000 5,000 under \$4,000	Number of returns (41) 7,064,520 16,347 22,204 31,834 50,960 49,733 79,026 113,833 122,691 177,295 187,404 182,199 216,610 202,173 289,632 286,232	Amount (42) 13,749,617 63,494 85,438 119,135 161,365 141,863 226,019 284,471 344,063 359,224 359,228 359,224 359,288	Number of refurns (43) 44,087,673 44,087,673 357,032 506,662 795,645 93,339 1,512,686 1,512,086	Amount (44) 167,094,508 1,305,762 1,690,475 2,060,375 2,060,875 3,425,077 3,579,823 3,857,174 3,821,374 4,124,974 4,512,937 4,512,937 4,512,937 4,512,937 4,512,937 4,512,937	Number of returns (45) 22,747,745 22,747,745 347,618 569,921 766,674 890,277 1,064,218 1,322,268 1,227,6830 1,210,654 1,137,364 1,137,364 1,155,712 1,015,712	Amount (46) 52,635,972 725,878 1,235,376 1,804,024 1,802,656 2,262,632 2,772,301 2,703,955 2,674,766 2,536,248 2,381,862 2,282,320 2,20 2,152,710 2,222,022 2,230,320 2,152,716	Number of rollums (47) 21,339,928 9,414 16,741 28,971 49,122 125,113 193,407 248,507 348,767 368,735 482,669 567,149 654(968) 88,725 887,726	Amount (48) 114,456,5 71,9 77,9 78,9 197,8 415,2 652,7 67,3 1,102,4 1,223,3 2,231,5 3,193,2 2,11,5 2,11,5 2,11,5 3,193,1 1,91,7 1,193,1 1,193,
Total No adjusted gross income \$1,000 under \$22,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$4,000 under \$3,000 \$4,000 under \$3,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$1,000 \$1,000 under \$1,0	Number of returns (41) 7,064,520 16,347 16,347 22,334 23,334 24,334 27,337 79,026 112,389 177,395 182,199 286,217 289,322 282,222 282,224 142,241 182,241	Amount (42) 13,748,617 63,444 61,748,617 63,444 61,19,135 61,135 61,13,135 6	Number of virtures (42) 44,087,673 44,087,673 50,1022	Amount (44) 167,094,508 167,094,508 1,305,782 1,30	Number of returns (45) 22,747,745 (45) 22,747,745 (45) 247,610	Amount (46) 52,835,972 725,878 1,265,378 1,265,378 1,265,378 1,272,307 1,272,378 1,272,378 1,272,378 1,272,378 1,278	Number of volume (47) 21,339,328 21,339,328 3,414 15,741 29,977 49,122 125,113 130,07 344,976 367,368 367,368 367,268 487,368	Amount (48) 114,456,5 114,456,5 114,456,5 115,4
Total No adjusted gross recome \$1 under \$1,000 \$2,000 \$1,000 under \$1,000 \$3,000 under \$4,000 \$3,000 under \$4,000 \$3,000 under \$4,000 \$3,000 under \$4,000 \$3,000 under \$3,000 \$3,000 under \$3,000 \$3,000 under \$3,000 \$3,000 under \$1,000 \$3,000 under \$1,000 \$3,000 under \$1,000 \$1,000 under	Number of returns (41) 7,064,520 16,347 22,204 31,834 31,834 31,834 31,834 112,269 113,836 112,269 113,836 112,269 114,836 117,726 117,726 117,726 118,194 118	Amount (42) 13,748,617 63,494 65,488 119,135 61,19,19,135 61,19,135 61,19,135 61,19,135 61,19,135 61,19,135 61,19,13	Number of returns (42) 44.087.673 44.087.673 557.022 506.682 1.551.288 1.552.288	Amount (44) 167,094,508 167,094,508 1,005,762 1,005,762 1,005,762 1,005,762 1,005,762 1,005,762 1,005,762 1,005,762 1,005,762 1,005,762 1,005,763 1,005,763 1,005,763 1,005,763 1,005,763 1,005,763 1,005,763 1,005,763 1,005,763 1,005,763 1,005,763 1,005,763 1,005,763 1,005,763	Number of vielums (45) 22,747,745 445) 22,747,745 347,618 569,921 766,927 1,022,766 1,222,767 1,022,766 1,223,768 1,221,026 1,213,266 1,213,2	Amount (46) 52,635,972 725,576 1,235,376 1,245,376	Number of virtums (47) 21,339,926 (47) 24,339,926 (47) 34,441 (5,741	Amount (48) 114,456,5 71,9 77,9 78,9 197,8 415,2 652,7 67,3 1,102,4 1,223,3 2,231,5 3,193,2 2,11,5 2,11,5 2,11,5 3,193,1 1,91,7 1,193,1 1,193,

ble 1.5-Joint Returns: Sources of Income, Deductions, and Tax items by Size of Adjusted Gross income-Continued

figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Exem	ptions	Number of returns with	Taxable	income	Incom before		Total ta:	credits
ora or adougo Acon income	 Number of exemptions 	Amount	no taxable income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Total	159,366,417	119,524,813	4,338,519	40,100,393	511,969,178	40,103,976	118,411,278	40,103,976	9,267,933
adjusted gross income under \$1,000 000 under \$2,000 000 under \$3,000 000 under \$4,000 000 under \$5,000	1,264,528 1,219,121 2,017,901 2,626,637 3,248,877 4,168,749	948,396 914,341 1,513,426 1,969,978 2,436,658 3,126,562	351,239 357,032 606,662 792,561 649,523 707,296	*3,084 89,876 502,035	 -574 19,487 338,558	*219 *125 *3,064 89,876 502,035	*249 	*218 *125. *3,084 89,876 502,035	*45 *14 *78 2,709 32,813
000 under \$6,000	5,299,701	3,974,776	309,596	1,206,067	1,290,699	1,206,067	184,700	1,206,067	104,068
000 under \$7,000	5,351,501	4,013,626	148,732	1,393,556	2,613,551	1,394,804	383,475	1,394,604	187,408
000 under \$8,000	5,730,723	4,298,042	93,962	1,527,844	4,119,562	1,528,114	620,601	1,528,114	208,981
000 under \$8,000	5,625,120	4,218,840	50,100	1,529,289	5,490,050	1,530,808	857,183	1,530,808	218,005
000 under \$10,000	5,681,178	4,260,884	22,906	1,597,109	7,047,866	1,597,109	1,129,470	1,597,109	242,504
,000 under \$11,000	6,424,064	4,818,048	12,669	1,765,836	9,361,921	1,765,836	1,540,248	1,765,836	309,129
,000 under \$12,000	6,094,526	4,570,895	9,076	1,684,076	10,392,749	1,684,275	1,742,156	1,684,275	306,078
,000 under \$13,000	6,830,450	5,122,838	3,835	1,914,659	13,621,174	1,914,659	2,334,695	1,914,659	381,721
,000 under \$14,000	6,678,034	5,008,526	1,525	1,881,383	15,020,545	1,881,383	2,626,862	1,881,383	388,137
,000 under \$14,000	7,157,737	5,368,303	2,288	2,026,919	17,951,635	2,026,919	3,199,835	2,026,919	430,078
,000 under \$20,000	32,969,054	24,726,791	8,514	9,10,246	101,371,720	9,110,249	18,969,029	9,110,249	2,031,955
,000 under \$25,000	21,947,427	16,460,570	3,197	6,027,266	92,408,447	6,027,266	18,704,242	6,027,266	1,431,981
,000 under \$30,000	12,267,753	9,200,815	3,588	3,375,313	66,027,541	3,375,313	14,386,314	3,375,313	699,729
,000 under \$30,000	12,561,652	9,421,239	2,364	3,394,996	92,348,156	3,394,996	23,132,999	3,394,996	1,148,396
,000 under \$30,000	3,399,298	2,549,474	1,223	867,235	44,495,848	867,235	15,094,786	867,235	587,471
0,000 under \$200,000	664,677	498,508	471	167,323	17,594,494	167,323	7,691,466	167,323	221,821
0,000 under \$500,000	120,989	90,742	126	31,851	7,094,357	31,851	3,667,701	31,851	86,034
0,000 under \$1,000,000	12,634	9,476	27	3,358	1,710,351	3,358	1,011,606	3,358	29,786
000,000 or more	4,086	3,065	7	1,072	1,649,893	1,072	1,061,265	1,072	39,088
returns, summany	14,545,813	10,909,360	3,664,313	594,995	358,818	595,339	50,645	595,339	35,459
nder \$5,000 under \$10,000	27,688,223	20,766,167	625,296	7,253,885	20,561,729	7,256,902	3,175,429	7,256,902	960,965
(0,000 under \$15,000	33,184,811	24,888,608	29,393	9,272,873	66,348,024	9,273,072	11,443,796	9,273,072	1,815,145
(5,000 or more	83,947,570	62,960,678	19,517	22,978,660	424,700,807	22,978,663	103,741,409	22,978,663	6,476,364

			Income tax	after credits	Total inc	ome tax	Self-emplo	yment tax	Total tax	liability
Size of a	idjusted gross income	•	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Total			37,955,030	109,123,345	37,976,715	109,951,391	5,815,235	3,326,734	39,099,426	113,365,877
adjusted gross income inder \$1,000 . 00 under \$2,000 00 under \$3,000 00 under \$4,000 00 under \$5,000			*14 *277 255,614	*204 *10 14,971	5,159 *376 *23 *242 *1,541 255,726	31,462 *1,059 *316 *246 *1,419 15,673	65,353 61,186 116,842 177,333 186,695 218,258	16,192 7,639 18,124 27,786 40,993 59,271	62,529 48,649 82,216 114,188 104,178 374,170	57,485 6,690 13,498 18,118 23,924 50,138
00 under \$6,000 . 00 under \$7,000 00 under \$8,000 . 00 under \$9,000 00 under \$10,000			569,469 926,295 1,315,096 1,402,158 1,524,863	80,632 196,068 411,619 639,178 886,966	569,793 926,841 1,315,390 1,402,420 1,526,251	81,361 197,755 412,936 639,721 888,453	243,654 225,820 244,838 240,055 211,249	71,486 78,237 98,373 99,379 85,052	708,442 1,035,599 1,399,553 1,461,641 1,561,524	132,071 267,844 511,901 742,165 988,662
000 under \$11,000 000 under \$12,000 000 under \$13,000 000 under \$14,000 000 under \$15,000			1,704,439 1,648,125 1,883,370 1,851,215 2,010,252	1,231,119 1,436,077 1,952,974 2,238,725 2,769,757	1,706,311 1,648,470 1,883,679 1,851,500 2,011,567	1,232,892 1,437,776 1,953,542 2,246,529 2,770,634	253,578 215,905 239,643 212,985 211,159	116,627 109,889 129,762 116,703 119,030	1,734,517 1,672,366 1,901,027 1,869,640 2,023,652	1,353,175 1,553,906 2,066,018 2,368,320 2,893,636
000 under \$20,000 000 under \$25,000 000 under \$30,000 000 under \$50,000 000 under \$100,000			9,053,869 6,000,469 3,362,922 3,379,705 863,879	16,937,074 17,272,261 13,488,585 21,984,603 14,507,315	9,055,248 6,001,005 3,364,190 3,381,700 865,455	16,955,359 17,286,295 13,507,593 22,061,302 14,688,414	903,517 540,543 370,227 565,744 255,546	556,172 386,525 306,879 548,390 267,752	9,097,334 6,013,970 3,375,869 3,389,722 866,671	17,534,951 17,685,963 13,831,504 22,640,388 14,986,421
3,000 under \$200,000 3,000 under \$500,000 3,000 under \$1,000,000 00,000 or more			166,852 31,737 3,346 1,064	7,469,545 3,601,667 981,818 1,022,177	167,432 31,937 3,381 1,078	7,630,664 3,745,483 1,051,821 1,112,486	45,885 8,163 798 259	48.115 8,318 790 249	167,566 31,943 3,382 1,078	7,691,838 3,759,896 1,054,751 1,114,719
eturns, summery nder \$5,000 5,000 under \$10,000 10,000 under \$15,000 15,000 or more			255,905 5,737,881 9,097,401 22,863,843	15,185 2,214,464 9,628,651 97,265,045	263,067 5,740,695 9,101,527 22,871,426	50,175 2,220,228 9,641,572 96,039,417	825,667 1,165,616 1,133,270 2,690,682	170,006 442,527 591,011 2,123,190	783,930 6,166,759 8,201,202 22,947,535	169,849 2,640,642 10,256,065 100,300,331

shmate should be used with caution because of the small number of sample returns on which it is based immended of alimony play permature distributions from individual retrement accounts and self-employed retrement plans plus other income liess loss TIE. Detail may not add to total because of transform.

Table 1.6—All Returns: Computation of Adjusted Gross Income

See of alguided gross noones All returns, tribs is 2000 under \$2,000	(1) 64,670,389 10,040,947 1	* 1	Number of Amount	(8)	Alterdace of				200	ŝ				
			Number of returns		Blumbar of			_	tax retunds	100	Total	8	In adjusted gross income	amooni ssc
		-		Amount	retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		- F	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
			75,510,735	880,998,631	42,569,233	48,588,111	284,780	1,000,799	7,862,035	1,652,330	5,806,907	26,967,554	5,538,948	24,556,210
			8,619,473 8,176,983 7,532,612 7,057,848 6,284,182 5,577,782	10,636,438 23,352,787 36,269,380 47,344,269 54,352,104 58,457,676	2,587,544 3,357,578 3,296,770 3,093,786 2,997,558	1,249,304 2,385,987 3,334,059 3,734,573 3,331,316 2,904,975	11,701 20,494 43,535 33,523 53,073	32,344 47,159 105,299 113,956 152,343 90,628	54,838 71,113 197,309 309,517 419,645 528,674	20,411 7,677 28,264 35,764 65,119 75,207	200,766 647,586 940,708 794,623 573,645 460,437	521,982 1,409,709 2,909,325 3,146,207 2,556,129 2,305,377	159,472 637,910 915,262 769,154 539,417 438,868	305,843 1,237,877 2,687,726 2,299,003 2,115,825
		73,787,094 79,018,844 79,638,347 75,126,547 147,891,145 99,784,280	5.264.954 4.965.412 4.420.219 3.761.958 6.300.578 3.375,119	65,298,135 71,278,461 71,475,537 68,040,659 133,216,444 85,265,808	2,987,135 3,070,290 3,011,800 2,679,838 4,909,458 2,975,391	2,773,139 2,561,291 2,5648,387 2,261,249 4,612,842 3,654,385	21.363 14,589 12,428 8,146 11,829	93.558 94.830 23.775 12.780 60.311	634,955 778,191 806,331 756,040 1,413,672 844,588	90,426 118,910 135,668 127,904 268,118 196,993	377,253 318,536 285,410 204,866 391,352 243,786	2,024,200 1,724,146 1,654,995 1,312,548 2,472,437 1,972,369	358,926 301,000 263,259 200,105 374,845 230,041	1,832,447 1,583,794 1,431,142 1,264,499 2,302,187 1,871,884
	3,639,050 948,034 185,142 36,357 4,047 1,357	132,893,393 62,415,723 24,173,611 10,171,295 2,694,559 2,866,017	3,239,475 754,517 146,823 28,632 3,120 1,048	102,828,454 36,073,306 12,230,847 3,893,076 628,479 356,772	3,280,650 897,543 178,529 35,441 3,957 1,336	6,508,096 4,095,370 1,547,490 641,430 175,569 169,649	9,204 3,236 563 96 12	60,914 43,658 9,385 9,787 1,787	811,537 190,898 36,453 7,166 823 285	260,526 140,119 51,379 20,866 5,000 3,978	275,644 74,891 13,409 3,357 485 153	2,029,481 712,838 147,897 46,285 9,094 2,535	261,433 72,374 12,970 3,283 478	1,876,376 642,449 134,879 42,079 7,197 2,199
*	64,421,367	1,004,445,707	58,660,211	836,519,081	36,181,145	43,801,074	237,209	878.964	7,427,932	1,569,856	4,603,184	23,652,796	4,396,274	21,788,375
512 000 under \$14,000 514 000 under \$16,000 515 000 under \$18,000 515 000 under \$20,000 52,000 under \$20,000 \$2,000 under \$20,000	71,385 3,949,999 6,093,604 7,093,345 6,735,444 6,006,275	-332,163 13,099,887 30,729,319 49,740,111 60,433,691 65,895,794	17,659 3,587,341 5,287,330 6,123,158 6,047,360 5,485,167	148,454 11,506,157 25,610,923 41,235,069 52,280,517 57,562,596	56,733 1,316,863 2,151,984 2,902,037 2,950,197 2,928,315	106.889 847.787 2,172,395 3,340,985 3,185,833 2,824,143	28,058 30,198 53,039 32,497	13.038 64.926 99.656 152.326	1,549 7,721 62,635 219,054 385,414 512,608	3,301 845 10,932 24,265 55,195 72,054	410 143,684 554,014 716,197 562,720 448,682	1,750 356,945 1,642,260 2,638,908 2,522,394 2,239,452	376 143,511 533,584 695,540 528,963 427,113	1,503 325,536 1,555,338 2,655,523 2,270,194 2,050,373
	5,613,129 5,231,115 4,666,744 3,938,678 6,618,527 3,612,425	72,858,826 78,390,410 79,213,308 74,668,928 147,207,373 98,306,939	5,214,558 4,941,067 4,407,120 3,751,437 6,279,869 3,361,815	64,783,037 70,962,800 71,300,024 67,869,967 132,744,493 85,059,136	2,949,882 3,040,744 2,994,881 2,662,790 4,885,608 2,962,109	2,744,176 2,521,258 2,626,603 2,207,820 4,575,053 3,632,621	21,329 14,589 12,428 8,146 11,829 8,179	23,501 23,775 22,775 26,311 56,934	625,402 768,633 800,394 752,312 1,406,228 842,127	87,797 116,732 133,673 126,971 265,441 195,629	376,390 315,090 284,629 202,998 388,900 243,381	2,015,562 1,719,296 1,658,896 1,305,967 2,441,102 1,970,949	358,064 297,554 262,544 198,237 372,393 229,636	1,823,814 1,578,945 1,425,272 1,257,919 2,270,851 1,870,469
\$51,000 under \$51,000 under \$51,000 under \$51,000 under \$50,000 under \$200,000 \$50,000 under \$200,000 under \$200,000 under \$1,000,000 under \$1	3,619,500 944,854 184,650 36,297 *5,396	132,191,711 62,220,465 24,110,524 10,154,184 ••5,554,400	3,224,329 752,171 146,469 28,590 4,161	102,424,963 35,961,559 12,197,142 3,889,032 983,214	3,265,462 894,795 178,069 35,391 5,285	6,427,912 4,072,259 1,535,011 636,611	9,204 3,236 563 96 12	60,914 43,658 9,385 1,787	808,746 190,481 36,365 37,978	258.054 139.353 49.837 •25.799	273.970 74.780 13.369 15.363 15.363	2,022,242 711,902 147,289 **55,347	259,759 72,263 12,930 15,930 15,136	1,875,292 641,513 134,387 **49,246 2,199
Total nontaxable returns	20,249,022	49,449,980	16,850,524	44,479,549	6,388,088	4,787,038	47,571	121,834	434,103	82,474	1,209,723	3,314,758	1,142,674	2,767,835
All reparts, somenly Under \$5,000 \$5,000 under \$1,000 \$1,000 under \$1,000 \$2,000 under \$2,000 \$2,000 or more	23,935,751 19,892,956 14,551,350 11,197,191 15,093,141	51,277,317 145,856,338 180,687,556 194,184,453 481,890,023	20,400,485 17,270,613 13,407,744 10,582,581 13,849,312	49,741,288 122,213,689 159,294,389 175,256,079 374,493,185	7,453,915 8,086,392 7,553,775 7,192,846 12,282,305	5,164,015 8,871,223 7,060,535 6,088,505 21,403,832	46,272 116,054 62,507 26,716 39,231	118,073 333,029 245,850 69,721 234,126	230,094 822,328 1,539,677 1,964,514 3,305,422	44,488 112,747 223,112 325,003 946,979	1,276,244 1,881,084 1,008,899 637,603	3,157,391 7,385,962 5,247,314 3,783,951 7,392,936	1,217,823 1,803,392 956,206 605,952 965,575	2,624,775 6,824,479 4,775,591 3,452,117 6,879,249

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					Pensions	Pensions and annuales—Continued	Continued					Dome	Domestic and foreign dividends received	n dyndends rec-	pavae	
Size of adjusted gross income	оше	Fully 1 Total	y taxable pensic	taxable pensions and annufues Reported on Schedule	Schedule E	Partia	Partially taxable pensions and annuibes	suor	Nontaxable pensons and annuties	pensions	Total	- E	Exclusion	wos	Dividends in adjusted gross income	nds in oss income
		Number of returns	Amount	Number of returns	Amount	Number of refums	Amount	Taxable portion	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(15)	(16)	(17)	(18)	(61)	(50)	(21)	(22)	(23)	(54)	(52)	(56)	(27)	(58)	(53)
All returns, total	-	5,034,303	22,802,481	950,700	3,846,035	668,820	2,988,267	1,753,730	314,638	1,176,806	13,565,328	25,899,879	13,000,309	1,437,935	9,039,756	24,461,94
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$8,000 \$6,000 under \$10,000 \$9,000 under \$10,000 \$10,000 under \$12,000		142,293 568,145 834,991 734,582 479,113 396,545	285,468 1,121,474 2,516,117 2,803,946 2,090,094 1,990,948	33,881 131,108 164,789 143,848 81,745 87,975	65,381 255,773 485,592 482,660 386,680	17,195 79,348 90,402 65,484 78,955 51,480	61,075 253,847 357,256 207,857 332,350 234,286	20,375 116,403 169,608 114,858 208,909 124,877	25,446 28,446 28,446 37,268 24,650	175,439 34,387 33,952 134,403 133,675 80,143	570,507 796,167 856,022 934,808 849,109 756,444	380,793 419,383 611,418 968,605 848,840 764,830	531,243 743,693 819,363 895,647 809,091 721,506	45,788 63,181 79,938 92,363 83,592 72,732	380,718 508,408 605,326 685,632 612,409 487,843	335,005 356,203 531,480 876,242 765,248 692,158
\$12,000 under \$14,000 \$14,000 under \$16,000 \$18,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$36,000		325,740 273,447 237,194 182,556 337,051 214,545	1,753,027 1,474,623 1,270,877 1,164,261 2,110,621 1,764,436	49,289 49,985 44,160 23,913 50,104 35,081	216,188 272,807 208,736 131,652 318,939 238,494	49,298 34,915 38,657 33,602 47,774 23,412	149,985 182,298 246,954 137,437 279,108 154,892	79,420 109,172 160,265 100,238 191,565 107,447	25,972 27,141 27,447 5,235 20,707 16,060	121,187 67,225 147,164 10,850 82,708 82,708	796,079 813,264 829,242 750,642 1,678,700 1,216,799	771,381 753,754 766,027 737,897 1,810,519	747,609 786,974 797,013 718,286 1,593,177 1,182,979	77,303 75,280 80,003 75,029 173,550 141,155	529,721 475,538 424,532 999,975 753,309	694,078 678,465 696,023 662,869 1,536,969 1,335,476
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		233,690 61,193 10,315 2,436 359 106	1,704,657 563,161 122,243 37,143 5,637 1,745	38.817 12.199 3.037 636 116	248,356 91,881 29,438 1,462 467	36,990 15,884 3,235 998 140	253,026 104,204 21,114 8,541 3,310	171,719 59,288 12,636 4,936 1,560 1,560	16.527 3.374 500 84 10	71,797 25,472 4,540 601 148	1,872,728 672,454 154,401 32,882 1,283	4,160,694 4,569,138 3,007,543 2,183,326 823,375 825,666	1823,178 660,642 152,356 32,350 3,747 1,255	249,011 98,795 24,072 5,311 617,	1,350,156 564,325 141,006 31,313 3,698 1,262	3,911,683 4,470,343 2,363,471 2,178,015 822,756 825,459
Taxable returns, total .		4,007,530	20,245,254	717,589	3,299,706	539,971	2,488,130	1,543,121	246,789	919,413	12,041,793	24,651,227	11,544,931	1,293,551	7,981,287	23,357,67
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$10,000 \$9,000 under \$12,000 \$10,000 under \$12,000		95 123,058 493,615 668,484 468,955 384,820	295,187 1,479,340 2,550,316 2,061,581 1,925,510	24,222 83,678 139,260 139,260 80,714	.181 63,236 232,509 464,982 381,851 393,641	20,453 49,778 54,959 79,559 51,450	. 57.698 138.653 190.899 331,791 234,269	30,349 75,998 105,207 208,613 124,863	3,937 20,430 24,000 36,869 24,525	.127 .4,059 24,286 97,692 129,022 79,673	33,571 306,864 569,209 835,366 805,642 732,610	62,150 166,311 385,831 788,143 709,447	33,464 283,879 541,466 802,295 767,074 698,397	2,876 18,825 46,916 81,208 79,608	23,226 167,081 407,904 610,608 584,908 472,960	59.274 147.487 338.915 747.345 708.536 639,140
\$12.000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000		324,878 270,001 236,479 180,690 334,599 214,146	1,744,394 1,469,773 1,265,007 1,157,733 2,079,286 1,763,023	49,166 48,989 44,160 23,913 49,481 35,081	215,449 272,271 208,736 131,652 315,924 238,494	49.298 34.915 38.657 33.568 23,406	149,985 182,298 246,954 137,108 154,885	79,420 109,172 160,265 100,186 191,565 107,446	25,971 27,381 27,381 5,235 20,707 16,060	121,183 67,225 146,936 10,850 82,708 53,041	784,499 804,287 822,915 741,197 1,669,232 1,210,322	751,171 729,558 747,081 713,315 1,779,523	736,257 757,997 791,002 708,966 1,583,734 1,176,576	76,106 74,159 79,564 74,364 172,649	522,926 466,685 471,935 429,687 993,223 748,591	675,086 655,400 667,517 638,951 1,606,874 1,336,037
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		233,439 61,082 10,291 2,792	1,704,380 582,225 122,056 1,745	38,691 12,199 3,013 *749	248.345 91.881 29.214 10.874	35,567 15,884 14,215 140	246,085 104,204 29,229 3,310	170,932 59,288 17,263 1,560	3,374 3,374 500 84 10	71,797 25,472 4,540 601 148 73	1,863,463 670,703 154,005 32,835	4,141,508 4,553,466 2,995,375 2,177,394 11,645,964	1,815,650 658,838 151,976 32,304	247,912 98,519 24,016 5,304 822	1,341,800 562,853 140,697 31,270	3.893.595 4.454.948 2.971.359 2.172,090
Tofal nontaxable returns		1,026,773,	2,557,227	233,111	546,329	128,849	500,138	210,608	67,849	257,393	1,543,535	1,248,652	1,455,378	144,384	1,058,471	1,104,268
All returns, summary: Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more		1,072,135 1,686,989 868,085 547,399 859,695	2,380,318 6,438,783 4,520,943 3,132,792 6,329,644	240,908 314,442 161,193 94,139 140,017	524,468 1,151,619 734,850 496,661 938,437	159,368 173,016 118,584 89,388 128,484	559.606 652,790 470,384 480,576 824,912	244.457 385,696 254,647 319,325 549,605	66.824 84,103 65,915 38,530 57,266	217,467 294,369 255,987 170,583 238,380	1,768,166 2,238,427 1,953,181 1,992,490 5,633,044	1,094,692 2,134,346 1,936,725 1,857,223 18,876,892	1,660,204 2,139,033 1,644,313 1,307,075 5,449,684	142,908 221,954 188,004 192,353 692,717	1,163,433 1,629,060 1,253,218 1,148,403 3,845,644	951,785 1,912,392 1,748,721 1,664,870 18,184,175

Table 1.5—All Returns: Computation of Adjusted Gross Income—Continued | Miligures are servates based on samples—money amounts are in Toucands of Johnshill

											Sales of capital essets	vtal essets		
		Rent	_			Royalty	è		Capital ga	gan	Capital gain portion of	portion of	Sales of capital essets reported on Schedule D	tal essets chedule D
Sae of adjusted gross income	Net inc	псоте	Net k	sso	Net inc	income	Net lo	logs	on Form	1040	from retreme	ent plans	Returns with short-term capital gains or losses	short-term or losses
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Pre-1970 short-term capital loss carryover Number of	carryover
													retums	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(38)	(40)	(41)	(42)	(43)
All returns, total	3,901,763	9,097,750	2,879,114	5,246,977	696,369	2,138,527	32,460	111,100	895,323	296,968	68,743	995,596	15,946	202,640
22.000 under \$2.000 \$2.000 under \$2.000 \$5.000 under \$5.000 \$6.000 under \$5.000 \$1.0000 under \$2.000	206.228 352.919 321.261 385.276 250.693	254.745 445,766 491,621 560,372 474,056 523,064	156,900 126,002 138,764 146,978 197,468	635,113 139,210 149,163 193,470 220,956 265,089	31,505 33,222 34,355 45,102 45,956 28,744	61,739 55,059 25,485 25,046 55,974	433 73. 1.479 1.469	8,181 670 1,819 2,836	23.081 65.573 62.258 72.810 58.073 57.823	2.241 7.097 4.498 10.539 17.933	3,110 270 270 802 4,655 5,114	2,125 2,125 32 1,757 2,1,757 2,1,380	23.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0	16,848 -47 *22,054 *11,213 *7,505
\$12,000 under \$10,000 \$16,000 under \$10,000 \$16,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$20,000	255,029 249,095 241,861 196,719 379,873 253,667	565,107 451,203 403,412 322,606 790,933 662,286	215,803 223,509 210,796 349,908 245,048	307,460 301,765 281,636 277,776 498,891 426,961	40,411 34,094 31,146 28,090 6,953	125,156 59,920 45,237 140,450 121,826	2,548 3,791 1,807 2,729 5,187	2,290 2,393 8,71	54,949 51,983 56,881 44,681 108,381 82,147	9.265 49.688 36.751 11.597 26.082	2,698 11,302 11,250 1,384 10,679	4,476 63,607 113,999 11,169 78,276	478 1,142 2,864 1,138 584 857	2,027 1,022 4,362 3,078 4,923
\$2000 more \$2000 \$2000 more \$2000 \$20000 unde \$2000 \$20000 unde \$10000 \$1,0000 or more	350,765 174,102 45,280 9,787 1,130 389	1,113,283 1,225,845 563,427 196,730 37,165 16,067	333,919 124,868 27,248 5,793 779	766,391 494,088 189,994 69,504 16,402 13,404	85,001 51,369 15,756 5,007 808 311	324,380 362,063 251,368 190,414 88,314	4,653 3,722 1,637 523 78 40	21,090 26,938 19,514 9,443 2,982 1,381	3,134 3,134 3,134 32 4	42.245 11.709 1.402 1.501 84	7,698 2,351 475 88 31	66,908 81,277 21,994 13,573 11,963 3,654	3,636 1,650 899 128 16	32,099 30,263 8,667 9,559 413 922
Taxable returns, total	3,134,762	7,914,903	2,461,997	4,249,908	520,802	1,982,522	29,570	103,819	791,849	279,141	64,829	600,147	15,318	183,590
Under \$2,000 under \$1,000 under	1,421 59,696 162,207 306,338 243,517 235,302	10,085 81,412 217,679 469,821 463,420 444,903	2,722 30,053 54,498 119,397 175,308 185,121	99,350 23,909 41,816 134,329 186,885 243,681	9,399 19,928 37,719 43,857 26,416	5,170 15,982 15,179 52,919 46,221	337	2,816	30,192 38,138 60,232 54,379	2,139 3,000 17,615 17,615	. 270 . 44.83 . 5.114		1,388	
\$1200 under \$14,000 \$1200 under \$15,000 \$15,000 under \$15,000 \$18,000 under \$20,000 \$25,000 under \$20,000	248.522 241.659 238.625 193.862 375.479 256.201	542,467 424,739 394,972 316,818 782,113 641,725	178,076 211,467 219,534 209,244 343,930 242,138	295,303 282,629 275,803 272,101 454,540 413,068	38,259 32,986 31,34 25,54 46,951	112,412 59,603 45,224 59,148 132,852 121,810	7,478 2,548 3,791 1,807 2,385 5,182	2.643 2.643 2.705 1.705 8.856	54,937 51,983 56,880 44,482 107,618 82,022	9,259 49,688 36,751 11,410 26,070	11,302 11,250 11,250 1,384 10,679 16,559	*4,465 63,607 113,999 11,169 78,276	.478 2.864 1.138 1.884 1.884	2,027 1,022 47,618 4,382 3,078
\$50.00 under \$50.000 \$50.00 under \$50.000 \$20.00 under \$50.000 \$20.00 under \$50.000 \$1,000,00 under \$60.000	347,858 173,686 45,103	1,096,064 1,221,520 557,592 **249,513	332,519 124,086 27,079 16,554	755,288 485,252 187,709 *84,839	83,365 51,140 15,730 **5,804	308,993 360,421 250,370 ••278,646	4,598 3,643 1,637 78 40	20,509 26,871 19,614 8,443 2,982 1,381	128,433	42,245 14,610 84	7,698 2,351 475 88:	66,908 81,277 21,984 13,573 11,963	3,631 1,650 898 1,28	32,025 30,263 9,559 413 922
Total nontaxable returns	767,001	1,182,847	417,117	987,069	88,567	156,005	2,890	7,281	103,474	17,827	3,914	5,439	829	19,050
M rights, auromaty Under \$5000 \$5000 under \$1000 \$10000 under \$1500 \$27,000 under \$15,000 \$27,000 or more	733,096 763,281 642,567 547,846 1,214,973	975,559 1,251,002 1,393,962 871,810 4,605,796	372,016 394,096 472,396 552,772 1,067,834	881,019 456,895 724,895 708,832 2,475,336	90,949 99,191 86,703 75,782 256,744	140,060 83,244 202,039 135,643 1,577,541	2,297 4,349 6,744 18,569	8,853 4,655 1,856 3,022 92,713	126,769 155,026 135,770 130,547	10,953 31,354 26,449 91,932 136,279	3,380 5,727 12,552 19,196 27,888	13,143 21,961 49,434 165,196 365,851	470 734 2,928 4,036	16,895 33,266 10,544 52,009 89,925
Footnoies at end of table										1				

							Sal	es of capital as	Sales of capital assets—Continued						
			Returns with sh	ort-term capital	Returns with short-term capital gains or lossesContinued	s-Continued	Sales of capital	assets reporte	Sales of capital assets reported on schedule U—Londinued Returns	Returns	with long-term	nanued Returns with long-term capital gains or losses	losses		
Size of adjusted gross income	sincome	Post-1969 short-term capital loss carryover	hort-term carryover	Net short-term gain after carryover	erm gain Tyover	Net short-term loss after carryover	erm loss nyover	Pre-1970 long-term capital loss carryover	ong-term carryover	Post 1969 long-term capital loss carryover	long-term camyover	Net long-term gain after carryover	am gan	Net long-term loss after carryover	m loss
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(44)	(45)	(46)	(47)	(48)	(48)	(20)	(51)	(52)	(53)	(5)	(55)	(36)	(57)
All returns, total		922,854	10,210,341	671,233	1,216,971	887,619	5,849,951	42,808	386,415	1,011,016	10,731,463	5,159,131	39,239,429	2,164,264	13,229,882
\$2,000 \$2,000 under \$2,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$9,000 under \$10,000 \$10,000 under \$10,000		93,627 66,927 86,224 72,411 56,018	1,760,086 488,434 1,445,384 638,596 344,326 506,094	26.782 8.580 20.205 29.749 29.227	85,352 11,507 13,855 24,067 39,794 31,767	31,230 11,569 31,759 36,094 41,590	751,820 55,567 197,223 255,085 202,920 155,154	1,016 764 440 1,781 2,544	34,786 7,662 1,315 10,823 38,752	47,111 27,830 25,454 27,399 32,136 45,398	1,099,360 133,736 249,147 166,608 281,390 301,213	264,494 283,431 340,746 374,630 322,864 331,995	1,954,936 638,058 1,033,269 1,148,935 1,045,076	95,605 66,943 69,223 106,532 106,532 106,431	1,128,556 258,376 309,698 299,561 443,957 609,948
\$12,000 under \$14,000 \$16,000 under \$16,000 \$16,000 under \$16,000 \$16,000 under \$16,000 \$20,000 under \$26,000 \$25,000 under \$36,000		47,195 48,495 46,485 37,544 72,231 59,638	628,630 688,749 454,561 154,215 910,915 596,035	23,728 33,663 27,484 38,748 74,163	27,460 43,523 39,119 44,136 71,200 67,084	34,735 59,603 47,650 108,083 87,906	109,923 287,353 210,004 129,619 603,671 369,899	1,372 633 2,931 4,099 6,073	2,450 7,894 16,196 3,977 28,886 34,779	40,378 53,861 54,409 58,691 97,826 100,834	335,211 488,496 386,102 386,166 1,125,954 1,025,020	319,003 280,343 294,558 271,869 525,756 413,185	1,292,725 1,337,755 1,560,721 1,132,104 2,670,251 2,538,662	103,412 125,760 124,215 120,676 266,117 222,195	434,012 612,051 552,817 500,797 1,419,714 1,260,522
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$100,000 \$200,000 under \$50,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1		90,032 51,413 14,751 3,432 459 178	562,435 663,395 208,562 117,703 22,774 19,464	125,852 76,195 22,204 5,352 736 273	212,899 242,983 146,437 71,413 22,450 21,926	168,194 105,821 29,406 7,823 1,057 4,28	697,777 1,007,795 441,618 268,059 65,694 40,770	9.793 1.420 308 7.4	87.295 74.269 23.872 6.081 2.569 3.217	219,971 133,561 36,794 8,052 987 324	1,707,278 1,660,249 768,877 330,804 97,989 147,641	689.907 334.738 66.227 21.595 2.781 1.009	6,117,364 5,754,195 3,700,334 2,750,840 1,276,093	418 927 166,510 44,143 8,031 827 257	2,155,892 1,923,486 781,506 304,445 91,490 143,052
Taxable returns, total		738,447	7,312,068	616,731	1,105,695	790,384	4,563,495	40,263	337,218	900,662	8,939,650	4,287,065	35,624,049	1,923,545	11,160,429
Under \$2.000 co. \$2.000 co. \$2.000 under \$5.000 co. \$4.000 under \$5.000 co. \$6.000 under \$5.000 co. \$6.000 under \$1.000 so. \$10.000 under \$12.000 so. \$10.000 under \$12.000		241 52,606 63,184 59,020 49,054 50,027	24,786 289,805 795,605 480,969 291,361 491,227	6,408 6,260 7,226 22,380 41,331 26,916	20,393 7,108 5,436 20,858 35,504 26,649	750 *539 11,836 22,206 32,247 36,681	96.694 2,2641 34,755 83,303 150,737 125,597	395 395 1644 1526 2444 2444	257 2,272 50 153 5,676 38,638	13,689 13,689 19,960 28,028 43,913	12,302 154,044 120,666 209,045 274,402	16,289 47,321 171,438 294,854 282,129 306,756	639,456 128,003 495,375 782,316 892,547 1,372,811	21,235 29,296 29,296 83,254 86,328 104,909	20,403 38,059 139,656 214,189 354,971 583,405
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$16,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000		45,828 46,063 46,481 36,697 71,885 56,224	619,399 668,854 454,509 149,163 908,945 570,947	22,727 33,148 27,256 39,553 83,471 71,804	25,346 41,143 38,830 44,011 70,112 60,898	32,136 55,223 47,134 50,799 105,972 86,478	91,520 269,563 206,919 127,783 598,148 318,464	1,372 633 2,931 3,858 4,099 6,073	2,450 7,894 16,196 3,977 28,886 34,779	37,717 49,282 54,342 57,950 96,978 97,534	280,712 457,263 385,804 365,899 1,113,473	304,716 267,573 283,945 263,120 515,271 406,576	1,220,489 1,273,039 1,493,159 1,074,028 2,627,788 2,465,603	98,950 122,556 120,656 119,328 262,692 218,523	397,940 592,311 532,793 467,963 1,399,274 1,194,635
\$30,000 under \$50,000 \$30,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$10,000,000 under \$1,000,000 \$1,000,000 or mos		89.305 51.074 14.699	549,621 652,040 205,847 **158,990	123,895 75,882 22,122 5,343 736 273	209,596 242,187 146,233 67,017 22,450 21,926	164,664 105,137 29,291 7,809	672,335 993,254 414,787 267,492 97,506	9,788 4,853 1,414 308 47	87,201 73,121 23,802 6,081 2,569 3,217	219,027 133,033 36,662 *9,344	1,678,780 1,612,659 737,725 **564,978	682,312 333,357 86,046 21,573 2,778 1,009	6,010,586 5,715,608 3,664,928 2,748,370 1,270,203 1,749,740	414,927 185,681 43,996 *9,094	2,094,426 1,874,325 727,190 **528,888
Total vontaxable returns		184,407	2,898.273	54,502	111,276	97,235	1,296,457	2,545	49,197	110,354	1,791,813	872,066	3,615,380	240,719	2,069,453
All returns, summary United \$5,000 \$5,000 under \$1,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more		222,870 174,337 123,249 110,264 292,134	2,681,635 1,995,174 1,688,217 744,032 3,101,284	43,970 84,809 69,237 84,706 386,511	103,584 70,991 79,956 106,049 856,391	58.144 85,557 104,973 130,227 508,718	876,120 566,495 417,311 474,741 3,495,284	1,796 2,899 4,216 7,222 26,675	42,498 13,681 41,990 27,279 260,967	86,798 73,132 113,780 138,957 596,349	1,272,615 677,826 834,360 1,062,848 6,863,813	718,249 667,916 604,562 693,206 2,075,198	3,048.881 2,771,393 3,505,877 3,355,599 26,557,679	190,554 244,209 275,945 306,549 1,147,007	1,463,677 976,470 1,289,105 1,420,521 8,060,108

Table 1.6—All Returns: Computation of Adjusted Gross income—Continued (M Spres are estimates based on surpice—moory amounts are in thosarcs of dollers)

			Sale	s of capital as	Sales of capital assets—Continued	,			Colon of are	100					
			All rei	ums with capit	All returns with capital gains or losses	Ses			then capital essets	al assets			Business or profession	rolession*	
See of adjus	Sae of adjusted gross income	Net long-term capital gain in excess of any	m capital ss of any	Net capit	capital gain	Net capital loss	al loss					1	-	1	
		Number of relums	+-	Number of returns	Amount	Number of returns	Amount		Amount	Number of returns	Amount	Number of returns	Amount		Amount
		(96)	(69)	(60)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)	(70)	(71)
All returns, total		5,910,425	38,570,031	6.081,194	20,207,101	2,437,414	1,645,248	681,277	1,454,264	418,053	1,298,876	5,744,547	50,328,842	1,803,283	5,829,381
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$10,000 \$10,000 under \$10,000	* * *	283,360 348,405 391,167 442,921 376,734 385,061	1,786,696 648,356 1,019,418 1,155,867 1,061,107 1,534,230	291,470 352,433 395,625 449,240 380,806 392,082	970,572 329,873 520,160 596,554 549,633 789,164	73,157 68,440 86,115 116,949 114,915 130,830	46,028 48,849 65,076 65,745 91,757	46,038 37,006 37,697 43,178 46,524	140,559 28,378 51,419 35,890 41,368	74,709 23,484 30,199 33,328 24,681	517,243 35,955 42,120 46,277 68,540 25,992	347,428 480,064 505,036 477,106 434,071	638,876 1,053,202 1,654,669 1,973,065 2,172,290 2,364,203	289,157 95,080 111,196 129,347 119,112	2.198,488 229,263 264,617 278,584 237,148 275,704
\$12,000 under \$14,000 \$14,000 under \$18,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000		367,959 324,893 343,143 308,999 618,305 471,802	1,302,167 1,390,921 1,619,532 1,137,632 2,738,247 2,534,248	375,421 339,543 349,037 322,069 647,385 496,180	673,953 729,903 839,345 600,471 1,427,359 1,321,016	116,925 147,090 143,664 141,774 305,945 258,621	68,150 98,316 97,508 97,817 190,662 167,714	45,311 43,139 38,935 32,529 69,210 47,361	70,980 55,148 60,063 55,163 99,051	29,790 20,125 21,694 18,250 30,374 22,838	33,758 30,104 19,862 17,966 75,558	394,893 374,929 334,879 313,997 545,294 331,091	2,300,626 2,437,448 2,229,126 2,177,695 4,847,191 3,948,233	141,098 132,614 118,315 95,687 171,888	299,041 226,404 178,109 174,380 298,345 213,422
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,000,000		794.246 343.229 85.591 20.967 2,726 977	6,066,228 5,510,797 3,496,266 2,606,332 1,237,230 1,724,758	820,874 354,955 88,687 21,433 2,765 989	3,207,444 2,917,279 1,861,904 1,357,384 635,079 880,010	48913 48913 9.102 914 287	303,514 169,847 41,593 8,133 852 267	88,958 45,207 12,077 3,287 235	236,888 209,360 79,938 48,798 21,736 18,679	31,884 23,140 6,873 1,832 297 97	117,383 128,041 56,262 25,470 8,473 12,123	517,743 212,854 35,346 6,465 715	10,370,188 8,484,309 2,488,241 775,824 177,081 236,574	112,932 37,464 9,757 2,654 656	334,218 254,715 153,623 122,310 54,167 36,843
Taxable returns, total	:	4,951,417	35,106,850	5,113,264	18,385,170	2,199,941	1,475,243	526,044	1,165,782	264,525	647,443	4,426,712	45,898,760	1,280,011	3,028,997
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$9,000 under \$10,000 \$10,000 under \$12,000	1	16,208 77,507 205,362 352,069 332,374 356,752	569,538 130,426 499,355 792,176 909,157,	19,203 80,760 209,145 357,588 335,909 363,329	303,677 66,825 254,599 411,703 470,078	43 18,285 35,635 92,184 106,319 125,960	9,169 24,923 52,087 75,879 87,158	1,771 4,849 16,968 27,194 34,046 37,108	33,113 36,263 22,535 28,945 48,973	321 1,360 7,848 13,457 25,112 22,732	19,427 5,877 5,631 15,647 57,699 22,040	2.496 98,559 223,506 316,559 376,974 400,422	55,569 214,662 713,240 1,234,401 1,794,972 2,146,028	2,100 12,637 52,097 82,688 101,496 126,153	137,130 23,171 77,067 143,589 184,255 243,496
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$25,000 \$22,000 under \$25,000 \$25,000 under \$25,000		353,964 312,207 332,537 299,991 608,510	1,232,351 1,326,492 1,552,759 1,079,613 2,684,912 2,461,227	361,425 326,747 336,232 313,109 637,587 489,505	637,324 695,485 905,669 571,435 1,400,381 1,281,062	111,810 143,800 140,536 301,383 256,329	64,611 95,565 96,053 96,484 188,748 165,839	38,805 40,075 34,587 30,383 67,297 45,099	50,124 50,369 71,046 47,218 91,381 95,124	25,368 17,365 21,465 16,683 28,096 21,883	25,446 22,990 19,641 16,734 63,836 30,830	375,430 362,044 326,625 308,057 538,921 328,106	2,124,255 2,300,006 2,164,244 2,115,759 4,744,734 3,888,101	134,349 128,005 116,501 94,173 169,478 98,186	257,644 212,907 164,218 165,700 276,392 207,354
\$50,000 under \$50,000 \$50,000 under \$100,000 \$10,000 under \$200,000 \$500,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		786.688 341919 85,429 23,671	5,963,153 5,474,080 3,487,121 *3,839,635 1,724,758	813,204 353,634 88,725 **24,173	3,153,923 2,898,268 1,857,316 *1,990,406	453,298 214,138 48,727 10,001	298,962 169,066 41,421 8,971	87,031 44,766 12,058 13,772 235	209,647 197,202 79,815 • 69,149	30,800 22,923 -8,658 -297 97	114,502 124,999 *60,548 9,473	514,311 212,024 35,239 7,439	10,280,872 8,454,197 2,479,482 1,188,239	111,925 37,235 37,235 12,384 456	324,144 247,384 *273,534 54,167 36,843
Total nontaxable returns		929,008	3,463,181	967,930	1,821,931	237,473	170,005	155,233	288,482	153,528	651,433	1,317,835	4,430,082	523,272	2,800,384
All refurns, summary: Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more		833,432 1,009,155 924,073 805,922 2,337,843	2,889,498 2,781,947 3,490,102 3,494,378 25,914,106	849,321 1,020,253 946,414 831,738 2,433,468	1,534,256 1,432,537 1,805,855 1,826,981 13,807,473	176,582 282,394 321,028 359,255 1,297,555	121,680 187,438 208,320 245,229 882,583	98.875 111,568 106,354 97,646 286,834	177,969 120,189 155,490 167,252 833,364	111,649 74,752 65,503 48,814 117,335	584.811 125,324 77,190 50,451 461,099	1,083,875 1,159,830 1,023,321 827,741 1,649,780	2,476,192 5,015,911 5,879,173 5,629,926 31,327,641	441,063 302,829 346,667 277,769 434,955	2,556,438 641,561 694,829 458,809 1,467,644
Footnotes at end of table															

d Gross Income—Continu	of dollars)
of Adjusted	o Shannando o
computation	median sponsos amongo as
Table 1.6-All Returns: C	the former of the contract of delivery of delivery or the contract of delivery

			Farm	ш			Partnership				Estate or trust	or trust	
Size of adusted gross income	960		profit	Net	sso	\$	profit	Net h	loss	Net p	profit	Net h	loss
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(72)	(23)	(74)	(52)	(76)	(22)	(78)	(62)	(90)	(81)	(82)	(83)
All returns, total		1,341,589	10,339,735	1,477,601	6,882,954	1,598,473	19,660,207	1,014,306	7,977,737	783.094	3,087,312	47,469	215,905
Unider \$2,000 \$2,000 unider \$4,000 \$5,000 unider \$6,000 \$5,000 unider \$6,000 \$5,000 unider \$10,000 \$10,000 unider \$1,2,000		123,839 145,072 129,164 107,933 108,959 92,378	221,971 217,844 388,448 371,779 449,473 497,043	288,449 93,065 88,590 121,217 120,089 92,048	2,424,844 255,391 313,069 393,865 393,642 300,205	71,259 70,124 78,859 86,591 83,680	181,864 120,258 242,490 315,647 355,007 542,556	91,417 33,697 25,676 35,766 27,706 38,021	2,386,890 105,168 75,699 121,639 78,791 90,670	41,660 53,895 79,812 79,819 45,040	56.580 78,078 145,818 181,497 116,020 128,819	.540 3210 1,602	93,182 14,958 16,058 120 120
\$12.000 under \$14.000 \$14.000 under \$16.000 \$16.000 under \$18.000 \$18.000 under \$20.000 \$20.000 under \$20.000 \$20.000 under \$20.000		99,986 68,603 83,668 61,367 92,758	584,308 433,209 652,112 520,552 970,632 1,118,977	106,411 106,605 87,757 67,757 108,847 63,288	251,890 352,325 258,515 170,383 378,782 196,800	82,616 72,735 86,258 72,590 139,272 121,222	516.311 448.732 594.623 556.166 1,029.138 1,445,129	42,690 55,743 43,522 58,155 107,334 88,722	85,372 139,702 95,818 133,601 344,834 275,763	30,611 40,550 37,068 29,070 61,473 53,149	76,990 109,609 111,268 121,457 161,527 231,242	1,965 173 2,871 5,164 6,453	9,552 .634 5,917 .6,757 .6,727
\$30 000 unider \$40,000 \$50,000 unider \$10,000 \$50,000 unider \$500,000 \$50,000 unider \$500,000 \$50,000 unider \$500,000 \$1,000,000 or more		105,762 36,745 6,669 1,303 1,37 44	2,256,408 1,257,414 3,86,306 74,279 11,172 4,806	84,922 34,539 10,559 2,916 445 186	443,595 373,884 202,821 11,012 38,844 23,086	266.318 188.386 53.163 11.645 1.120 374	3,903,334 5,264,477 2,635,590 1,096,254 234,048 178,672	176,817 135,118 41,886 10,089 1,414 533	826,759 1,538,130 879,052 506,265 175,426 118,156	118.454 65.930 20.779 5.903 850 337	483,015 460,433 292,755 181,419 59,899	1,791 5,693 2,230 575 84 34	3,449 21,689 17,144 10,683 2,603 3,775
Taxable returns, total		842,603	8,252,351	938,814	3,519,329	1,357,391	18,834,330	646,155	5,622,572	688,721	2,860,422	35,704	109,532
Unider \$2,000 \$2,000 unider \$4,000 \$5,000 unider \$6,000 \$5,000 unider \$10,000 \$10,000 unider \$12,000		339 17,538 41,401 59,366 74,279 78,723	5,029 23,305 97,625 169,207 254,905 415,675	1,641 14,504 27,143 71,271 100,535 82,404	96,131 10,418 98,852 165,210 271,584 235,994	801 5,426 34,113 67,530 71,659 104,944	17,767 6,359 104,777 241,698 284,522 485,948	3,867 7,632 14,076 19,109 19,379 30,758	28,664 24,148 23,735 73,735 45,816 60,371	13.051 33.842 38.948 68.056 35.964	22,889 49,510 115,929 143,745 84,910		.4,823 .520 .32 .2,068
\$1.2 000 under \$14.000 \$1.000 under \$16.000 \$16.000 under \$18.000 \$16.000 under \$20.000 \$20.000 under \$20.000 \$20.000 under \$20.000		82,014 59,202 73,227 52,224 86,787 70,911	411,997 326,682 520,660 371,500 861,797 972,638	99,287 102,993 84,810 64,823 106,470 61,859	236.917 328.020 243.812 151.561 357.550 180.604	77,194 68,663 85,070 71,803 135,382 116,468	489,465 412,686 576,410 551,751 1,007,103 1,397,892	41,188 54,466 42,640 57,658 105,406 87,787	52,769 130,703 83,618 127,140 315,486 252,886	28,004 37,034 29,046 59,810 53,079	66,654 109,298 111,261 121,453 155,413 229,752	1,937 173 2,871 3,386 4,855 6,453	9,552 634 5,917 6,757 15,119
\$30,000 under \$50,000 \$50,000 under \$10,000 \$70,000 under \$20,000 \$50,000 under \$1,000,000 \$1,000,000 or more		102,067 36,391 6,650 1,303 137 44	2,175,018 1,248,015 307,840 74,279 11,172 4,806	82,828 34,240 10,472 *3,348	413,098 367,430 199,935 149,127 23,086	264,059 188,070 53,090 **12,745	3,861,983 5,258,301 2,630,023 **1,328,975	174,123	783,647 1,523,254 868,683 798,004	115,073 65,593 20,732 76,748	448.664 454.859 292.145 **241,256	1,664 5,693 -2,779 64 34	3,406 21,689 25,148 3,775
Total nontaxable returns		498,986	2,086,384	539,787	3,363,626	241,062	825,877	168,151	2,355,165	94,373	226,890	11,765	106,373
All returns, summery Under \$5,000 \$1,000 under \$15,000 \$15,000 under \$5,000 \$20,000 or more		326,034 288,933 225,286 180,722 320,614	605,145 1,044,370 1,277,723 1,409,501 6,001,996	419,668 291,742 247,083 213,406 305,702	2,836,910 943,902 744,510 588,808 1,768,824	218,460 226,721 226,721 781,500	409,107 806,159 1,250,808 1,407,580 15,786,553	138,108 76,154 105,216 132,915 561,913	2,532,673 235,514 215,733 329,432 4,664,386	114.601 158,775 94,856 87,987 326,875	168.624 409.369 255.063 293.079 1,961,177	10,267 2,109 6,669 6,400 22,024	98,209 6,178 11,631 13,298 86,589
]				1				1	1	

Table 1.6—All Returns: Computation of Adjusted Gross Income—Continued | All figures are estimates based on samples—motey amounts are in thousands of dollars]

			Small Business Corporations	Corporations			Other sources	vices.				Statutory adjustments	Instments		
e to ezis	Size of adjusted gross income	Net	profit		sso	-	псоте	Net	sso	Total		Sok	hed	Payments to an individual retirement account	ts to ridual account
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(84)	(85)	(96)	(87)	(88)	(88)	(06)	(91)	(35)	(83)	(94)	(96)	(96)	(87)
All returns, total		388,757	4,050,489	254,223	2,174,503	3,256,159	3,520,817	223,018	3,604,776	8,863,775	16,284,275	488,200	1,363,437	1,640,975	1,968,443
Under \$2.000 \$2.000 under \$4.000 \$4.000 under \$6.000 \$6.000 under \$6.000 \$8.000 under \$10.000 \$10.000 under \$12.000		16,341 14,789 11,019 14,026 19,606 9,439	122,086 22,128 16,743 21,086 86,811 29,574	33,881 8,052 8,636 8,865 14,154	732,141 37,821 46,339 62,178 109,109 64,533	199,247 228,078 191,035 188,211 223,758	87,317 127,158 156,927 164,995 143,122 199,573	35,789 18,392 9,210 8,705 8,610 16,078	2,590,656 48,882 117,058 34,099 30,526 109,084	135,552 246,208 384,231 525,901 593,236 611,358	405,365, 507,170 637,616 789,403 998,642 992,092	59,175 59,175 59,175 35,864 35,864 31,063	230,253 232,058 160,495 125,232 172,025 81,791	6,774 17,183 43,004 50,480 98,297 85,769	2,694 14,294 22,024 36,096 83,221 79,055
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$20,000 \$18,000 under \$20,000 \$20,000 under \$35,000 \$25,000 under \$30,000		16,916 18,769 17,299 21,484 30,150 33,801	51,639 54,941 60,825 63,178 126,514 166,073	10,054 8,413 15,096 8,499 26,040 21,823	30,004 37,665 37,663 39,386 139,165	241,887 259,890 238,346 228,416 416,310 276,659	205,398 192,666 225,535 175,990 304,342 350,549	4,896 9,787 9,451 12,479 24,178 12,683	13,764 14,383 28,664 29,485 75,495 60,475	736,215 693,049 688,451 640,600 1,289,455 856,287	1,065,179 1,068,222 997,469 951,223 2,140,690 1,560,636	37,001 26,996 20,594 18,200 38,622 21,633	95,173 61,867 28,625 31,918 72,650 45,414	116,394 120,463 112,106 120,158 244,505 210,811	111,675 125,522 124,814 138,547 304,667 292,087
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		81,180 58,839 18,805 5,462 5,462 216 216	708.526 1,088.277 640.505 453.449 125.653	35,054 24,733 2,128 3,56 172	314,817 197,804 118,870 72,506 23,345 21,243	317,913 104,957 25,548 5,740 789 320	505,876 408,626 156,840 75,953 20,710 19,239	28,759 16,906 5,149 1,612 249 85	127,512 138,311 91,261 61,779 22,603 10,732	1,023,354 366,277 62,450 10,025 885 241	2,407,121 1,387,469 292,897 58,486 10,393 6,201	13,077 2,881 30 30	20,728 4,917 412 44	274,229 118,523 18,823 3,134 2,55 67	406,686 189,440 31,706 5,260 439 113
Taxable returns, total		347,223	3,816,339	186,899	1,208,603	2,822,997	3,170,426	151,807	1,098,833	8,212,788	14,709,677	322,326	789,857	1,574,092	1,916,544
Under \$2.000 \$2.000 under \$4.000 \$4.000 under \$6.000 \$6.000 under \$6.000 \$9.000 under \$10.000 \$10.000 under \$12.000		12.207 11.140 15.265 15.265 8.493	61,022 18,361 2,860 19,372 27,996 27,996 26,713	1,049 4,004 6,068 12,874 10,952	14,863 13,217 21,615 75,563 50,307	1,015 59,462 115,826 150,600 179,239 220,478	4,621 25,530 73,277 129,314 139,085 197,096	1,788 1,850 3,707 5,753 7,024 13,750	295,042 5,070 62,680 22,416 12,103 79,878	1,372 88,367 240,094 424,303 546,414 593,600	4,930 120,776 307,887 591,057 908,373	25,204 25,304 31,063	*23,842 75,405 84,751 164,272 81,791	314 95.139 36.139 36.304 88.191	319 4,220 16,481 26,915 77,986 74,679
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$16,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$35,000		15,239 16,654 17,264 21,349 28,289 33,226	34,964 49,756 60,642 60,697 119,983 158,322	9,364 7,957 14,362 7,647 24,538 19,712	25,470 26,555 31,518 27,831 74,630 116,555	239,175 256,589 236,486 227,598 411,097 274,681	192,597 186,072 222,798 174,632 300,196 347,023	3,265 9,247 9,438 11,272 21,903 12,545	7,134 11,449 27,753 26,763 63,389 56,539	724,790 681,997 682,799 636,975 1,280,650 851,657	1,048,993 1,042,682 965,539 946,405 2,113,278 1,536,351	36,967 25,688 20,594 18,075 38,622 21,633	95,052 60,671 28,625 31,268 72,650 45,414	111,979 116,917 111,669 119,674 241,993 210,525	106,984 121,550 124,368 138,002 300,906 291,661
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		79,776 58,120 18,801 16,072	682,593 1,071,782 639,988 **578,805	32,023 24,376 7,692 **2,476	254,574 181,079 117,781 95,504	313,959 104,426 25,541 5,719	502,405 405,155 155,932 74,775 **39,920	26,337 (6,647 5,138 *1,858	108,321 134,774 90,456 10,732	1,020,567 365,747 62,316 **10,899	2,396,581 1,384,059 290,173 *68,617 6,201	2,881 2,881 30	20,728 4,917 412 44	273.605 118,7403 18,795 3,134 2,55 67	405,761 189,259 31,641 5,260 439 113
Total nontaxable returns		41,534	234,150	67,324	365,900	433,162	350,391	71,211	2,505,943	650,987	1,574,598	145,874	573,580	66,883	51.899
All returns, summary. Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more		40,488 35,293 35,561 48,346 229,069	158,586 110,288 106,995 153,162 3,521,478	46,007 33,972 27,917 28,299 116,028	791,438 196,151 102,578 106,663 977,674	423,191 492,435 593,358 598,939 1,148,236	314,313 365,207 506,676 492,486 1,842,136	58,854 21,852 28,920 23,771 89,621	2,666,443 154,786 133,019 62,361 588,166	566,343 1,318,785 1,688,956 1,880,717 3,608,974	1,239,761 2,098,435 2,579,916 2,494,269 7,871,893	137,667 119,981 82,376 51,478 76,498	537,947 382,117 205,783 93,410 144,179	40,304 175,434 266,732 288,158 870,347	25,988 132,333 254,118 325,594 1,230,399
Footnotes at end of table													1		1

Table 1.6—All Returns: Computation or Adjusted uross incurrencements in figures are estimates based on samples—money amounts are a thousands of obtant

		Lump-sum distributions not included in	or months	plus excluded	luded	Total	2	Tax-exempt amount	Tax-exempt amount	Taxable amount	amount
S.	Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
All solume Intal		148,225	610,275	64,622,490	1,054,501,384	140,438	3,471,858	140,238	2,131,420	96,614	1,340,436
S2,000 under \$2,000 \$2,000 under \$4,000 \$6,000 under \$5,000 \$6,000 under \$9,000 \$3,000 under \$10,000		. 3.595 . 270 . 230 . 2.445 . 12.145	.2,152 .367 .13,846 .6,757 .20,340 .32,255	9,993,048 9,553,096 8,996,066 8,212,258 7,046,340 6,135,504	3,279,843 28,458,496 44,948,086 57,284,262 63,206,400 67,333,432	47,422 8,025 13,016 12,696 1,517	652.278 154.744 185.655 173.012 21,672	47,422 8,025 13,016 12,696 1,517	650,843 150,211 176,817 144,326 120,596	3,481 2,594 16,237 289 289 1,289	71,435 78,683 78,686 71,076
\$12,000 under \$16,000 \$14,000 under \$16,000 \$16,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000		9,546 16,840 15,027 6,042 17,318	28,723 34,236 63,626 38,737 45,805 29,080	5,665,108 5,273,297 4,691,655 3,962,777 6,649,622 3,629,532	73,815,817 79,053,135 79,701,973 75,165,284 147,916,950 98,813,370	*7,709 *3,177 *6,432 5,022 9,609 *8,186	212.626 162.318 116.278 123.493 379.350 218.910	77,709 2,977 4,432 5,022 9,609 6,186	.141,879 .41,815 .69,250 .73,432 195,492	7,488 2,324 3,324 3,914 7,987	70,747 20,503 47,028 50,061 183,859 124,744
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000		23,022 7,126 1,372 349 74	123,419 104,072 39,579 21,183 4,880 1,182	3,639,050 946,034 185,142 36,357 4,047	133,016,803 62,515,349 24,213,086 10,192,479 2,699,438 2,867,199	9,957 6,686 1,303 180 20 111	500,347 430,149 151,574 33,868 7,483 8,135	9,957 6,686 1,303 180 20 11	190,586 122,604 26,667 4,792 472 234	9,832 6,510 1,249 165 11	309,762 307,545 124,907 29,076 7,012 7,901
Taxable returns, total		141,835	607,847	64,421,113	1,005,048,976	84,118	2,129,503	63,918	1,018,370	52,192	1,111,133
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$6,000 under \$10,000 \$10,000 under \$12,000		. 6.239 . 2.134 11,924 15,070	*745 *13816 *6.571 19,955 32,255	71,131 3,949,999 6,093,604 7,093,345 6,735,444 6,006,275	-331,419 13,099,887 30,743,135 49,746,682 60,453,646 65,928,049	3.254 9.222 9.222	.22,096 .22,096 .39,967	1,248 3,225 9,222 1,470	*31,200 *22,096 *123,819	1,248	.3,773 .28,467 .12,726
\$12.000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$18,000 under \$25,000 \$25,000 under \$25,000		9,545 16,840 15,027 6,036 17,318 9,724	28,718 34,290 38,660 45,805 29,090	5,613,129 5,231,115 4,656,744 3,938,678 6,618,527 3,612,425	72,887,544 78,424,700 79,276,934 74,707,588 147,253,177 96,338,029	.6,461 .2,977 .4,432 .5,022 .6,615	.189,460 .56,622 .116,278 .230,133	6.481 22,777 4,432 5,022 16,615	130,869 39,535 69,250 173,432 126,079	6.240 1.1868 3.324 5.317 7.5317	.58.591 17.087 17.087 10.028 10.051 10.053
\$30.000 under \$50.000 \$50.000 under \$50.000 \$100.000 under \$50.000 \$500.000 under \$500.000 \$1,000.000 or more		23,022 7,126 1,372 349 74	123,419 104,072 39,579 21,183 4,880 1,182	3,619,500 944,854 184,650 36,297 *5,396	132,315,122 62,320,091 24,149,978 10,175,367 **5,560,482	7,890 6,222 6,111 1,111	371,846 395,030 132,311 **38,708 8,135	7,890 6,222 6,222 11,11 11,11	111,004		•
Total nontaxable returns	the state of the s	4,390	2,428	20,201,377	49,452,408	76,320	1,342,355	76,320	1,113,050	14,422	229,305
All returns, summary: Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more		6,849 17,846 32,389 30,127 59,004	7 12,982 30,451 7 118,976	23,887,852 19,892,956 14,551,350 11,197,191 15,083,141	51,290,298 145,886,789 180,766,212 194,303,429 482,254,655	96,210 17,466 10,848 10,962 35,952	872,118 315,243 297,270 257,411 1,729,816	65,210 17,486 10,648 10,962 35,952	886,150 276,642 199,216 154,400 635,011	*4,998 *9,490 10,405 7,637 34,084	*5,968 *38,600 98,054 103,011 1,094,805

Salanes and wages

Table 1.7—Nontaxable Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income and Deficit

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross	Number of	Adjusted gross	(gro		less	loss	less	loss	profit le	ss loss
income or deficit	returns	income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	20,249,022	49,449,980	16,850,524	44,479,549	1,037,773	-1,277,241	409,233	1,529,288	106,858	-731,750
Returns with adjusted gross income, total	19,708,805	55,933,683	16,658,618	43,204,764	857,082	631,858	331,589	223,500	79,763	-132,043
\$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000	16,587,246 2,757,467 222,449 70,151 31,095 17,107	32,412,046 17,534,467 2,640,237 1,204,506 683,772 475,341	14,172,689 2,243,045 155,144 35,832 20,709 13,304	26,087,831 13,811,243 1,551,342 520,703 471,951 206,672	526,154 221,515 55,081 31,709 8,348 7,714	-248,743 108,670 205,495 298,202 87,603 129,943	196,728 86,511 25,945 4,564 5,818 5,689	54,678 116,078 43,013 8,552 7,313 24,361	37,965 19,548 6,958 3,684 3,363 2,686	-24,780 -28,304 -287 -19,887 -8,004 -15,617
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$20,000 under \$500,000 \$50,000 under \$50,000,000 \$1,000,000 or more	19,550 3,180 492 60 **8	701,681 195,259 63,087 17,111 **6,176	15,146 2,346 354 42 **7	403,491 111,747 33,705 4,044 **2,037	5,789 653 106 **13	50,894 2,944 —2,419 **—731	4,953 1,135 209 **37	-1,761 -8,699 -4,893 **-517	4,435 1,076 *34 11 3	-34,311 -230 *-573 -68 17
Refurs with deficit, total 50 under \$5,000 \$5,000 under \$1,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$30,000 under \$50,000 \$30,000 under \$50,000 \$20,000 under \$10,000 \$20,000 under \$10,000 \$20	540,217 364,752 65,959 38,270 37,041 16,563 9,950 4,572 3,110	-6,483,704 -525,157 -459,753 -476,023 -804,025 -630,095 -701,760 -625,482 -2,261,381	191,906 110,798 30,355 17,465 16,510 7,757 4,747 2,413 1,881	1,274,785 410,169 226,000 140,661 131,976 91,973 104,133 74,671 95,201	180,691 118,484 20,847 16,412 13,074 6,010 3,591 1,589 684	-1,909,100 -462,726 -229,351 -257,174 -293,472 -178,621 -178,334 -149,892 -159,531	77,644 38,045 10,353 7,509 7,314 5,852 4,128 2,336 2,107	1,752,788 116,271 83,630 127,234 143,543 174,035 263,103 184,587 660,385	29,095 6,434 8,361 3,737 4,319 2,206 1,981 1,048 1,009	-599,706 -30,512 -27,909 -85,604 -149,309 -35,233 -91,426 -64,580 -115,133
	Sales of pro	operty other	Dividends i	n adjusted	Interest	toconed	Ctatutani a	ductmonte	Total do	ductions
Size of adjusted gross	Sales of pro than caps net gain	tal assets	Dividends i gross ii		Interest	received	Statutory a	djustments	Total de	ductions
Size of adjusted gross income or deficit	than capi	tal assets			Interest Number of returns	Amount	Statutory a Number of returns	djustments	Total de Number of returns	Amount
	than cap net gain Number of	tal assets less loss	gross ii Number of	ncome	Number of		Number of		Number of	
	than cap net gain Number of returns	tal assets less loss Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
income or defeat	than cape net gain Number of returns (11)	tal assets less loss Amount (12)	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)
income or deflot	than cape net gain Number of returns (11) 308,761	Amount (12) -362,951	Number of returns (13)	Amount (14) 1,104,268	Number of returns (15) 6,388,088	Amount (16) 4,787,038	Number of returns (17) 650,987	Amount (18)	Number of returns (19) 18,708,805	Amount (20) 40,118,795
recome or deficit Grand total Returns with adjusted gross moome, total \$1 under \$5,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$20,000	than capinel gain Number of returns (11) 308,761 225,477 114,338 66,296 22,113 11,573 4,191	al assets less loss Amount (12) -362,951 11,606 -42,883 -12,712 1,667 18,553 -4,652	9ross II Number of returns (13) 1,058,471 1,007,464 754,914 182,845 25,523 11,825 6,752	Amount (14) 1,104,268 932,155 420,620 269,889 83,154 54,364 30,095	Number of returns (15) 6,388,088 6,132,924 4,892,359 1,014,970 123,223 46,786 23,850	Amount (16) 4,787,038 4,368,660 2,909,794 1,053,178 136,375 88,664 37,788	Number of returns (17) 650,987 623,313 339,151 217,753 34,794 14,718 8,805	Amount (18) 1,574,598 1,463,891 834,209 460,258 61,129 31,662 27,412	Number of returns (19) 19,708,805 19,708,805 16,587,246 2,757,467 222,449 70,151 31,095	Amount (20) 40,118,795 40,118,795 29,934,245 7,388,569 1,193,963 581,665 293,374
Grand total	than cape net gain Number of returns (11) 308,751 225,477 114,338 66,296 22,113 11,573 4,191 3,217 3,011 658 658 658	all assets less loss Amount (12) -362,951 11,606 -42,883 -12,712 1,667 18,553 -4,652 17,833 24,360 9,115 -782	Number of returns (13) 1,058,471 1,007,464 754,914 192,845 25,523 11,825 5,7318 8,356 1,472 309 43	Amount (14) 1,104,268 932,155 420,620 263,889 83,154 54,364 30,095 19,439 18,088 15,395 12,112 5,925	Number of returns (15) 6,388,088 6,132,924 4,892,359 1,014,970 123,223 46,786 23,850 13,282 15,188 2,748 4,748 4,748 4,748 4,748	Amount (16) 4,787,038 4,368,660 2,909,794 1,053,178 136,375 88,684 37,788 21,784 80,183 23,112 12,479 4,819 **504	Number of returns (17) 650,987 623,313 339,151 217,753 34,794 14,718 8,805 4,630 2,787 530 134 111	Amount (18) 1,574,598 1,463,891 834,209 460,258 61,129 31,662 27,412 22,245 10,541 3,411 2,724	Number of returns (19) 19,708,005 19,708,805 16,587,246 2,757,467 222,449 70,151 31,095 17,107 19,550 3,180 492 692	Amount (20) 40,118,795 40,118,795 40,118,795 29,934,245 7,388,569 1,193,963 593,374 171,627 355,767 118,699 53,708 21,337

Table 1.7—Nontaxable Returns: Sources of income, Deductions, and Tax Items by Size of Adjusted Gross income and Deficit— Continued

Size of adjusted gross	Itemized o	deductions	Number of returns with	Taxable	income	Income tax before	Total tax	credits
income or deficit	Number of returns	Amount	no taxable income	Number of returns	Amount	credits (amount)	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total	1,357,795	7,220,988	15,936,690	4,312,332	5,450,520	917,442	4,316,672	917,44;
Returns with adjusted gross income, total	1,357,795	7,220,988	15,396,473	4,312.332	5,450,520	917,429	4,316,203	917,429
\$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000	428,032 681,999 143,258 51,048 24,986 11,107	1,477,818 3,215,670 1,026,341 531,199 276,329 154,829	14,570,333 760,334 40,544 12,009 4,362 3,211	2,016,913 1,997,133 181,905, 58,142 26,733 13,896	863,907 2,304,037 711,301 466,342 321,135 266,011	124,335 337,387 118,742 87,799 63,226 55,184	2.020,293 1,997,624 181,905 58,142 26,733 13,896	124,335 337,387 118,742 87,795 63,226 55,184
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$500,000 \$1,000,000 or more	14,187 2,688 420 60	340,806 117,322 53,516 21,337 **5,822	4,625 802 208 40	14,925 2,378 284 20 ••3	358,546 108,770 25,319 2,820 2,332	10.225 1.602	14,925 2,378 284 20 **3	85,210 32,303 10,225 1,602
Returns with deficit, total	\		540,217)		·13	*469	*13
\$0 under \$5.000 \$5.000 under \$10,000 \$10,000 under \$15,000 \$10,000 under \$15,000 \$30,000 under \$50,000 \$50,000 under \$50,000 \$100,000 under \$50,000 \$100,000 under \$200,000 \$200,000 under \$200,000	NOT APP	LICABLE	364,752 65,959 38,270 37,041 16,563 9,950 4,572 3,110	NOT APP	PLICABLE	10 	*270 *199 	*10

^{*}Estmate should be used with cushon bocause of the small number of sample returns on which it is based "Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size

class
NOTE Detail may not add to total because of rounding

Returns with eligible tax With one or more

Namount returns

1,185,989

1,320,090 1,260,000 1,193,981

1,274,488

1,272,528 312,354 57,196 10,322 1,127

328

70.036

70,936 1,905,342 2,939,219 3,106,743 5,095,291

1,624,581 1,556,493 1,327,234

1,170,467 272,010 49,241 9,050 916 269

109 740

109,740 2,626,081 3,684,714 3,687,538 5,022,684

52,821 48,032

49 473

41,821 7,040 1,143

192

*5.602

*5,802 87,265 138,884 120,354 188,341

Table 1.8—Returns With and Without Presidential Campaign Fund Checkoff: Response Boxes Checked by Marital Status and Size of Adjusted Gross Income

(All figures are estimates based on samples)

	Total	Heturns with no		"Yes" box	es checked	Nonjoin	t returns
Size of adjusted gross income	returns	eligible tax	Total	Number of returns	Number of "Yes" boxes checked	Total	Number of returns with no boxes checked
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total	84,670,389	19,056,114	65,614,275	22,875,104	35,992,635	27,079,735	8,696,635
Under \$2.000	10,040,947 9,563,096 8,966,066 8,212,258 7,046,340 6,135,504	9,926,860 5,542,281 2,178,615 789,878 295,357 122,428	114,087 4,020,815 6,787,451 7,422,380 6,750,963 6,013,076	16,591 1,258,426 2,168,274 2,426,669 2,254,359 2,059,273	23,297 1,260,476 2,473,332 3,157,998 3,185,494 3,145,175	78,588 4,012,267 5,745,340 4,930,094 3,807,031 2,651,693	34,965 1,040,867 1,373,128 1,192,316 945,908 637,092
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$25,000 \$25,000 under \$25,000	5,685,108 5,273,297 4,691,855 3,962,777 6,649,622 3,629,532	64,543 36,226 20,893 20,316 29,399 10,307	5,620,565 5,237,071 4,670,962 3,942,461 6,620,223 3,619,225	1,928,686 1,881,885 1,881,542 1,455,658 2,498,252 1,426,409	3,114,675 3,201,975 2,941,542 2,649,639 4,665,200 2,700,697	1,877,950 1,276,693 912,154 581,123 617,541 249,533	461,666 273,788 226,234 153,410 163,795 71,115
\$30,000 under \$50,000 \$50,000 under \$10,000 \$100,000 under \$200,000 \$200,000 under \$50,000 \$500,000 under \$1,000,000 \$1,000,000 on more	3,639,050 948,034 185,142 36,357 4,047 1,357	15,817 2,671 460 56 **7	3,623,233 945,363 184,682 36,301 4,042 1,355	1,395,957 345,832 63,695 11,630 1,343 423	2,668,485 658,186 120,891 22,152 2,470 751	237,806 79,401 17,223 4,361 660 277	62,169 30,896 7,007 1,874 285 118
Al returns, summary Linder \$5.000 under \$10.000 \$5.000 under \$10.000 \$15.000 under \$2.000 \$20.000 or more \$20.000 or more	23,935,751 19,892,956 14,551,350 11,197,191 15,093,141	16,740,736 1,992,255 204,908 59,498 58,717	7,195,015 17,900,701 14,346,442 11,137,693 15,034,424	2,248,001 5,876,318 4,956,582 4,050,462 5,743,741	2,318,937 7,781,660 7,895,801 7,157,205 10,839,032	6,886,760 11,686,560 5,227,573 2,072,040 1,206,802	1,745,915 2,841,271 1,243,187 509,003 357,259
			Returns	with eligible tax-C	ontinued		
	Nonjoint return	nsContinued			Joint returns		
Size of adjusted gross income	Number of returns with one "Yes" box checked	Number of returns with one "No" box checked	Total	Number of returns with no boxes checked	Number of returns with one "Yes" box checked	Number of returns with two "Yes" boxes checked	Number of returns with only "No" boxes checked
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	9,216,927	11,166,173	38,534,540	9,745,606	540,646	13,117,531	15,130,757
Under \$2,000 \$2,000 \$2,000 \$4,000 under \$4,000 \$4,000 under \$6,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$5,000 under \$10,000 \$5,000	9,885 1,256,375 1,845,715 1,655,969 1,267,030 925,867	33,738 1,715,025 2,526,497 2,081,807 1,574,093 1,088,734	35,499 8,548 1,042,111 2,492,286 2,943,952 3,361,383	17,549 4,716 290,524 609,295 795,146 887,478	**17,502 39,371 36,194 47,504	6,706 2,050 305,058 731,329 931,135 1,085,902	11,244 1,781 429,028 1,112,291 1,181,477 1,340,499

881,289

508,974 373,510

212,204 238,741 106,363

81,608 26,438 5,356 1,316 200 87

2,171,263 3,863,711 1,878,479 823,365 460,109

734,995

493,931 312,410 215,509

215,005 72,055

74,029 22,067

4,860 1,171 175 72

2,969,582 4,961,578 2,105,907 739,672

369,434

3,742,615

3,960,378 3,758,808

3 361 338

6,002,882

3,385,427 865,962 167,459 31,940 3,382 1,078

308,255 6,214,141 9,118,669

9,065,653

962,886 894,283 790,650

1,450,966

900,611 274,558 59,879 12,376 1,323

121,777 1,595,453 2,356,052

2,151,018 3,521,306

\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000

\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more

All returns, summary: Under \$5,000 ...

Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based
**identifies (a) size classes for which data were deleted because of the small number of sample returns on

ns on which they were based and (b) combined frequencies or emounts that include the data thus deleted from another size

class
NOTE. Detail may not add to total because of rounding

able 1.9—Form 1040A Returns: Sources of Income and Income Tax After Credits by Marital Status

vil figures are estimates based on samples-money amounts are in thousands of dollars]

Selected income and tax items	All o	eturns		Hums of and wives		returns of and wrves
Colored Medical Ballions	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
	28,610,019 28,607,034 28,553,059 524,951 6,739,898	182,173,183 181,445,318 59,893	7,206,313 153,255	78,886,089 78,638,079 19,259 226,968	864,779 864,779 861,795 *6,141 95,408	4,712,635 4,702,227 *659 9,749
Other income Total debuctions Tasable income Income tax before cridits Codel for combibutions to candidates for public office	*1,936 28,607,034 19,637,873 19,637,873 710,182	52.827,155 102,250,759 19,090,371	7,212,282 6,126,460 6,126,460	*1,782 16,314,085 45,784,418 8,436,640 8,615	864,779 714,697 714,697	958,744 2,729,569 517,461 481
General tax credit. Eumed noome credit total Eumed noome credit total Eumed noome credit used to offset income tax before credits income tax after credits Eumed income credit, refundable portion	1,350,675 17,934,546	665,292 131,454 16,848,005	1,610,133 590,079 5,556,413	917,112 317,776 42,045 7,468,868 275,732	672,494	56,360 — 460,621
Total basopments Tas without Tas without Tas without Tas without Tas without Tas pad with refur Balance do ea ether remittance Total overspyrent Overspayment refur/old	27,936,807 27,910,835 1,511,175 1,143,913 448,043 26,729,258 26,688,544	288,195 209,191 79,004 7,558,162	7,030,272 879,546 707,947 203,900 6,284,322	9.541,160 9,516,263 192,921 150,431 42,490 2,540,944 2,538,292	942,949 200,737 114,504	538,632 537,465 35,966 19,684 16,282 113,977
Selected income and tax items	Returns of hou	of heads iseholds		ns of spouses	Returns persons of of house surviving	not heads sholds or
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	2,078,793	12 772 281	35,915	100.245	18,418,250	86 640 000

Number of returns Adjusted gross income Selanes and wages (gross) Zwidends in editsted gross income nierest received			2,078,793 2,078,793 2,075,809 21,822 206,281	12,773,281 12,736,177 2,369 34,735	35,915 35,915 35,915 — *12,053	190,245 187,814		85,610,933 85,181,021 37,606 392,306
Other income Total deductions Taxable income Income tax before credits Credit for contributions to candidates for public office			2,078,793 1,448,940 1,448,940 45,857	3,628,983 5,956,557 1,053,123 782	35,915 *17,891 *17,891	76,076 *61,323 *9,774	11,329,885	31,849,267 47,718,891 9,073,372 6,818
General tax credit Earned income credit total Earned income credit used to offset income tax before o Income tax after credits Earned income credit, refundable portion			1,448,940 1,360,956 661,375 999,860 1,007,970	159,770 288,085 77,534 815,038 210,551	*17,891 26,976 *5,968 *11,923 23,992	*1,149 *6,708	11,329,885 254,504 93,253 10,693,856 214,292	959,028 53,665 10,727 8,096,770 42,938
Total tapayments Tax withhead Tax due at time of faing Tax due at time of faing Tax paid with return Belaince due after remittance Total overspayment Overpayment returned		-× × 111 111 111 -	1,980,053 1,976,805 36,184 30,361 *14,339 2,030,671 2,029,423	1,474,108 1,469,028 4,704 3,809 *895 874,326 874,242	33,921 33,921 — — 35,915 35,915	16,445 16,445 — — 14,354	18,037,493 18,024,888 394,708 291,201 128,209 17,732,021 17,696,344	12,013,788 12,000,773 54,604 35,267 19,337 4,014,560 4,009,748

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based NOTE. Detail may not add to total because of rounding.

Table 1.10-Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

[All figures are eshmates based on samples—money amounts are in thousands of dollars]

			Salanes a	nd wages		Dom	eshc and foreig	n dividends rec	erved	
Size of adjusted gross income	Number of returns	Adjusted gross income ¹	(gro		before e	lends exclusion	Drvidend	exclusion	Dividends gross	n adjusted ncome
		3100116	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	28,610,019	182,173,183	26,553,059	161,445,318	945,587	119,936	780,581	60,043	524,951	59,89
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	12,985 3,026,846 3,504,646 3,002,389 2,229,533 2,097,740	1,741,771 5,179,753 7,457,256 7,777,180 9,477,749	2,972 871 3,504,646 3,002,389 2,229,533 2,097,740	1,705,467 5,122,791 7,398,564 7,730,482 9,442,089	60,952 104,486 77,607 63,609 36,232	8,356 12,990 8,163 10,959 3,675	50.865 92,549 61,579 56,840 35,432	4,079 6,258 4,170 3,145 1,984	41,738 54,330 42,447 28,968 *19,314	4,27 6,73 3,99 7,81
\$5.000 under \$6.000 \$6.000 under \$7.000 \$7.000 under \$0.000 \$8.000 under \$0.000 \$9.000 under \$10.000	2,208,748 1,945,980 1,710,817 1,553,902 1,231,859	12,070,678 12,639,957 12,840,522 13,178,976 11,679,965	2,208,748 1,945,980 1,710,817 1,553,902 1,231,859	12,037,928 12,598,468 12,800,073 13,142,765 11,646,774	30,322 49,303 56,540 43,527 41,897	5,563 3,550 5,509 8,493 5,081	24,354 38,750 48,972 40,543 29,160	2,008 1,991 3,714 3,183 2,414	23,555 23,290 31,749 27,993 30,150	3,55: 1,55: 1,79 5,31 2,66
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$10,000 under \$14,000 \$13,000 under \$14,000	1,058,051 876,910 758,801 649,495 595,304	11,090,433 10,060,474 9,474,674 8,740,157 8,620,143	1,058,051 876,910 758,801 649,495 595,304	11,057,215 10,024,252 9,445,879 8,712,418 8,590,938	37,629 36,264 36,025 33,440 38,676	5,078 3,734 4,510 4,078 3,628	28,006 28,827 25,607 24,412 29,598	2,350 2,140 2,184 2,370 2,284	20,945 17,905 23,842 22,285 18,759	2,721 1,59- 2,321 1,701 1,34-
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 or more	1,608,467 445,075 79,423 23,048	27,519,164 9,709,791 2,141,000 773,540	1,608,467 445,075 79,423 23,048	27,414,257 9,670,873 2,133,950 770,136	136,077 54,233 *6,172 *2,596	17,823 6,963 *998 *784	113,599 42,720 *6,172 *2,596	10,404 4,116 *730 *519	70,882 19,329 *4,874 *2,596	7,411 2,84 *26 *26
Taxable returns, total	17,934,546	160,476,431	17,934,546	159,903,555	708,357	89,285	578,911	45,244	386,441	44,04
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	*3,318 739,349 1,740,094 1,586,271	*4,152 2,079,255 6,080,743 7,163,082	*3,318 739,349 1,740,094 1,586,271	*3,925 2,061,747 6,042,625 7,129,533	*17,561 55,647 32,448	- *722 9,188 3,582	*15,069 48,878 31,648	- *632 2,307 1,898	*5,763 23,990 *18,514	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$5,000 \$8,000 under \$9,000 \$9,000 under \$9,000	1,715,061 1,687,808 1,637,100 1,517,152 1,223,098	9,380,343 10,982,021 12,290,476 12,869,148 11,596,649	1,715,061 1,687,806 1,637,100 1,517,152 1,223,098	9,351,731 10,946,153 12,250,028 12,832,936 11,563,722	30,322 49,303 56,540 43,527 41,897	5,563 3,550 5,509 8,493 5,081	24,354 38,750 48,972 40,543 29,160	2,008 1,991 3,714 3,163 2,414	23,555 23,290 31,749 27,993 30,150	3,555 1,556 1,794 5,311 2,667
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	1,050,020 875,662 758,801 649,495 595,304	11,006,316 10,045,777 9,474,674 8,740,157 8,620,143	1,050,020 875,662 758,801 649,495 595,304	10,973,152 10,009,554 9,445,879 8,712,418 8,590,938	37,629 36,264 36,025 33,440 38,676	5,078 3,734 4,510 4,078 3,628	28,006 28,827 25,607 24,412 29,598	2,350 2,140 2,184 2,370 2,284	20,945 17,905 23,842 22,285 18,759	2,726 1,594 2,327 1,707 1,344
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 or more	1,608,467 445,075 79,423 23,048	27,519,164 9,709,791 2,141,000 773,540	1,608,467 445,075 79,423 23,048	27,414,257 9,670,873 2,133,950 770,136	136,077 54,233 *6,172 *2,596	17,823 6,963 *998 *784	113,599 42,720 *6,172 *2,596	10,404 4,116 *730 *519	70,882 19,329 *4,874 *2,596	7,41! 2,84 *26 *26
Total nontaxable returns	10,675,473	21,696,752	10,618,513	21,541,763	237,230	30,651	201,670	14,799	138,510	15,65
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	13,864,139 8,651,306 3,938,561 2,156,013	31,633,709 62,410,097 47,985,881 40,143,496	13,807,179 8,651,306 3,938,561 2,156,013	31,399,393 62,226,008 47,830,702 39,989,215	342,886 221,589 182,034 199,078	44,143 28,197 21,028 26,568	297,265 181,779 136,450 165,087	19,636 13,310 11,328 15,769	186,797 136,737 103,736 97,681	24,507 14,886 9,700 10,795

Footnotes at end of table

able 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income—Continued Ingres we estimates based on samples—money amounts are in thousands of dollars]

	Interest	received	Total de	ductions	Exem	ptions ²	Taxable	income	Income tax
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount	before credits
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
A returns, total	6,739,898	666,189	28,607,034	52,827,155	52,159,598	39,119,899	19,637,873	102,250,759	19,090,371
No adjusted gross income 31 under 51,000 under 52,000 s 22,000 under 52,000 s 22,000 under 54,000 s 34,000 under 54,000 s 34,000 under 54,000 s 55,000 under 55,000 5	432,280 640,606 664,943 441,875 308,831	32,028 50,230 54,699 38,883 33,968	3,026,646 3,504,646 3,002,389 2,229,533 2,097,740	5,107,922 5,980,906 5,130,113 3,797,856 3,639,401	*11,940 3,599,880 4,411,589 4,054,045 3,251,543 3,517,695	*8,955 2,699,910 3,308,692 3,040,534 2,438,657 2,638,271	22,332 1,294,776 1,883,203 1,866,370	2,856 379,477 1,909,787 3,426,668	 411 53,326 280,386 534,263
\$5,000 under \$6,000 \$7,000 under \$7,000 \$7,000 under \$9,000 \$8,000 under \$9,000 \$8,000 under \$10,000	384,394 425,762 397,648 360,577 332,562	29,195 39,929 38,654 30,901 30,524	2,208,748 1,945,980 1,710,817 1,553,902 1,231,859	3,866,156 3,464,647 3,063,276 2,801,395 2,253,900	3,942,493 3,730,933 3,358,266 3,256,773 2,691,414	2,956,870 2,798,200 2,518,700 2,442,580 2,018,561	2,106,550 1,895,799 1,699,039 1,544,617 1,231,859	5,340,628 6,409,444 7,274,874 7,939,805 7,407,504	874,000 1,078,125 1,261,543 1,412,167 1,350,931
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$13,000 \$14,000 under \$14,000	305,994 320,179 248,442 222,914 235,803	30,490 34,628 26,468 26,032 27,661	1,058,051 876,910 758,801 649,495 595,304	1,984,719 1,710,087 1,551,402 1,391,335 1,375,398	2,550,923 2,106,280 1,868,654 1,634,507 1,610,306	1,913,192 1,579,710 1,401,491 1,225,880 1,207,730	1,056,803 876,910 758,801 649,495 595,304	7,194,211 6,770,678 6,521,781 6,122,942 6,037,016	1,331,834 1,274,282 1,241,665 1,180,575 1,170,296
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 or more	713,560 244,028 43,725 15,775	95,706 36,071 6,783 3,140	1,608,467 445,075 79,423 23,048	4,188,756 1,234,719 221,749 63,416	4,795,314 1,446,419 260,019 60,805	3,596,486 1,084,814 195,014 45,454	1,608,467 445,075 79,423 23,048	19,733,923 7,390,257 1,724,237 664,670	3,924,853 1,550,468 393,519 177,727
axable returns, total	5,060,704	527,053	17,934,546	34,198,861	33,575,601	25,181,701	17,934,546	101,095,870	18,924,254
No adjusted gross income 31 under \$1,000 \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000	*2,985 208,496 402,645 280,890	- *227 17,418 31,238 31,865	*3,318 739,349 1,740,094 1,586,271	- *663 1,217,761 2,885,957 2,667,983	 *3,318 739,349 1,784,176 1,765,708		*3,318 739,349 1,740,094 1,586,271	*1,000 306,981 1,856,654 3,170,818	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$6,000 \$6,000 under \$9,000 \$8,000 under \$10,000	336,719 389,810 397,648 360,577 331,762	25,057 34,309 38,654 30,901 30,261	1,715,061 1,687,808 1,637,100 1,517,152 1,223,098	2,906,637 2,944,740 2,912,187 2,724,540 2,236,299	2,046,746 2,508,934 2,900,489 2,969,017 2,616,742	1,535,060 1,881,701 2,175,367 2,226,763 1,962,557	1,715,061 1,687,808 1,637,100 1,517,152 1,223,098	4,938,646 6,155,581 7,202,923 7,917,845 7,397,794	815,764 1,041,706 1,251,268 1,409,063 1,349,539
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$13,000 \$13,000 under \$14,000	304,746 320,179 248,442 222,914 235,803	30,436 34,628 26,468 26,032 27,861	1,050,020 875,662 758,801 649,495 595,304	1,967,854 1,707,466 1,551,402 1,391,335 1,375,398	2,472,746 2,092,552 1,868,654 1,634,507 1,610,306	1,854,560 1,569,414 1,401,491 1,225,880 1,207,730	1,050,020 875,662 758,801 649,495 595,304	7,183,903 8,766,897 8,521,781 6,122,942 6,037,016	1,330,352 1,274,025 1,241,665 1,180,575 1,170,296
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 or more	713,560 244,028 43,725 15,775	95,706 36,071 6,783 3,140	1,608,467 445,075 79,423 23,048	4,188,756 1,234,719 221,749 63,416	4,795,314 1,446,419 260,019 60,605	3,596,486 1,084,814 195,014 45,454	1,608,467 445,075 79,423 23,048	19,733,923 7,390,257 1,724,237 664,670	3,924,653 1,550,468 393,519 177,727
otal nontaxable returna	1,879,194	139,137	10,672,488	18,626,294	18,583,997	13,937,998	1,703,327	1,154,889	166,118
W returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$15,000 or more	2,488,535 1,900,943 1,333,332 1,017,088	209,808 169,203 145,479 141,699	13,861,154 8,651,306 3,938,561 2,156,013	23,656,198 15,449,377 8,012,939 5,708,640	18,846,692 16,979,879 9,770,670 8,562,357	14,135,019 12,734,909 7,328,003 4,921,768	5,066,683 8,477,864 3,937,313 2,156,013	5,718,788 34,372,255 32,646,629 29,513,088	866,387 5,976,766 6,198,652 6,046,567
Footnotes at end of table									

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

	Credit for co		Connect	tax credit			Earned inc	ome credit		
Size of adjusted gross income	public :		General	tax credit	To	ital	Used to off tax befor		Refundat	ele portion
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
returna, total	710,162	16,896	19,637,873	2,094,167	3,252,569	665,292	1,350,675	131,454	2,500,086	533,838
No adjusted gross income	_	_	_	_	_	_	i i			
1 under \$1,000	-	_			212,799	12,268	_	=	212,799	12.26
2,000 under \$3,000	*7.101	*38	22,332 1,294,778	379 36.032	363,539 322,840	55,893 80,778	*332	*8	363,539	55,890
3,000 under \$4,000	50,694	880	1,883,203	67,806	356.197	123,936	36,235	1.819	322,940 358,197	80,77 122,11
4,000 under \$5,000	60,030	1,225	1,866,370	89,407	456,840	157,723	168,586	18,421	456,840	139,30
,000 under \$6,000	51,465	1,252	2,106,550	139.650	530,291	133.790	311.500	42,420	458,851	81.370
.000 under \$7,000	82,486	1,689	1,895,799	165,613	521,641	78,074	394,643	48.956	255,187	29,11
000 under \$8,000	47,279	681	1,699,039	178,944	486,122	22,831	439,379	19,830	70,733	3,00
,000 under \$9,000	65,335 40,715	1,250 1,166	1,544,617	168,947 168,021	ا (ا					
0,000 under \$11,000 1,000 under \$12,000	53,559	1,671	1,056,803	161,401						
	35,526 38,249	1,025 877	876,910 766,801	144,252 133,105		i				
3,000 under \$14,000	27,096	618	649,495	116,739			NOT APP	I ICADI E		
4,000 under \$15,000	34,170	847	595,304	108,349	/		101 711	LICHBLE		
5,000 under \$20,000	83.693	2,310	1,608,467	296,450						
0,000 under \$25,000	27,300	1.005	445.075	82,011	1 1		- 1			
,000 under \$30,000	*2,888	*105	79,423	14,867	1 1]				
0,000 or more	*2,596	*56	23,048	4,215			ŀ		_	
ble returns, total	686,154	16,061	17,934,546	1,986,285	752,483	73,673	752,483	73,873)	
adjusted gross income	-	-	-	-1	-	-	-1	-1	1 1	
under \$1,000 ,000 under \$2,000	-	-	*3.318		-	-1	-	-	1 !	
000 under \$3,000	*7.101	*38	739.349	*116 25,877	-1	=	-		1	
,000 under \$4,000	45,219	815	1,740,094	62,158	=1	= =	= =	_	NOT APP	LICABLE
,000 under \$5,000	60,030	1,225	1,586,271	70,833	-	-1	-1	-	1 1	
.000 under \$6,000	48.974	1,127	1,715,061	107,088	70,440	16,871	70.440	16.871	i l	
000 under \$7,000	69,750	1,276	1,687,808	140,599	266,654	37,963	266,654	37,963	1 1	
.000 under \$8,000	44,295	657	1,637,100	169,485	415,389	19,038	415,389	19,038	ノー	
,000 under \$9,000 ,000 under \$10,000	65,335 40,715	1,250 1,166	1,517,152	183,843 166,628	\			ì		
				,			1			
0,000 under \$11,000	53,217	1,662	1,050,020	159,928	1			- 1	ı	
1,000 under \$12,000 2,000 under \$13,000	35,526 38,249	1,025 877	875,662	143,995			- 1	I	I	
2,000 under \$13,000 3,000 under \$14,000	38,249 27,096	877 618	756,801 649,495	133,105 116,739	()		NOT APPL	ICABLE		
4,000 under \$15,000	34,170	847	595,304	108,349	7	- 1	NOT APPL	JUABLE]	
5,000 under \$20,000	83.693	2.310	1,608,467	296.450			- 1	i		
0,000 under \$25,000	27.300	1.005	445.075	82,011		- 1				
5,000 under \$30,000	*2,888	*105	79,423	14.867	1 1			1	1	
0,000 or more	*2,596	*56	23,048	4,215	7 1		1	ì		
I nontaxable returns	24,028	635	1,703,327	107,902	2,500,086	591,420	596,192	57,581	2,500,086	533,838
turns, summary	1							i		
der \$5,000	117,825	2,143	5,066,683	193,624	1,714,315	430,598	205,153	20,248	1,714,315	410,350
,000 under \$10,000	287,280	6,038	8,477,864	839,175	1,538,254	234,694	1,145,522	111,206	785,771	123,488
10,000 under \$15,000 15,000 or more	188,600 116,477	5,036 3,479	3,937,313	663,845 397,544	1	1	4107 4001			
13,000 of mole	116,4//	3,479	2,156,013	397,544	/	1	NOT APPL	ICABLE		

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross income—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars]

til figures are estimates besed on samples-money amounts are in	Income		Total tax	habith		Taxpe	ments		Tax due of fil	
	efter cr		rotal tax	naumny	Tot	aj ³	Income tax	withheld		ing
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	17,934,546	16,848,005	17,934,546	16,848,005	27,936,807	23,584,133	27,910,635	23,539,973	1,511,175	288,195
No edjusted gross income \$1 uniter \$1,000 \$1 uniter \$1,000 \$2,000 uniter \$2,000 \$2,000 uniter \$4,000 \$3,000 uniter \$4,000 \$4,000 uniter \$5,000	- *3,318 739,349 1,740,094 1,586,271	- *33 17,249 209,881 425,210	*3,318 739,349 1,740,094 1,586,271	 *33 17,249 209,881 425,210	2,811,327 3,377,985 2,870,906 2,153,188 2,033,561	118,046 367,214 634,972 721,579 965,634	2,811,327 3,377,985 2,670,573 2,150,201 2,030,577	117,114 385,819 633,717 718,176 963,885	35,645 80,524 67,273	818 6,822 9,126
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$3,000 under \$9,000 \$3,000 under \$10,000	1,715,061 1,687,808 1,637,100 1,517,152 1,223,098	690,647 681,867 1,062,089 1,223,969 1,181,745	1,715,061 1,687,808 1,637,100 1,517,152 1,223,098	690,647 861,857 1,062,089 1,223,969 1,161,745	2,184,266 1,925,281 1,703,846 1,553,902 1,231,859	1,307,661 1,441,952 1,574,453 1,724,530 1,576,464	2,177,964 1,918,979 1,701,355 1,550,918 1,231,859	1,302,220 1,438,600 1,570,996 1,723,038 1,576,464	68,932 86,636 114,109 88,919 78,764	9,564 7,139 13,016 11,108 12,116
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$12,000 under \$14,000 \$13,000 under \$14,000	1,050,020 875,662 756,801 649,495 595,304	1,168,762 1,129,006 1,107,684 1,063,218 1,061,101	1,050,020 875,662 758,801 649,495 595,304	1,168,762 1,129,006 1,107,684 1,063,218 1,061,101	1,055,413 876,910 757,553 649,495 595,304	1,524,761 1,422,222 1,378,176 1,275,461 1,278,097	1,053,822 876,910 757,553 649,495 595,304	1,522,272 1,421,336 1,376,176 1,275,441 1,278,097	74,364 77,739 64,733 66,760 59,319	10,413 12,691 10,996 13,986 11,855
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 or more	1,608,467 445,075 79,423 23,048	3,626,093 1,467,451 378,547 173,453	445,075 79,423	3,626,093 1,467,451 378,547 173,453	1,608,467 445,075 79,423 23,048	4,175,192 1,547,177 365,885 164,457	1,608,467 445,075 79,423 23,048	4,167,402 1,542,401 363,983 160,837	291,289 172,670 50,320 13,179	68,49 53,33 25,60 11,10
Taxable returns, total	17,934,546	16,848,005	17,934,546	16,848,005	17,845,949	22,070,693	17,620,310	22,033,510	1,511,175	288,19
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	*3,316 739,349 1,740,094 1,586,271		739,349 1,740,094	17,249 209,881 425,210	714,652 1,704,562	192,321 615,374 815,942	714,652 1,701,577 1,571,350	191,784 612,809 813,993	60,524 67,273	818 6,823 9,124
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$8,000 under \$9,000 \$8,000 under \$10,000	1,715,061 1,687,608 1,637,100 1,517,152 1,223,098	690,647 881,667 1,062,089 1,223,969 1,181,745	1,687,808 1,637,100 1,517,152	690,647 861,867 1,062,089 1,223,969 1,181,745	1,517,152	1,544,64	1,677,723 1,629,631 1,514,168	1,349,174 1,541,389 1,711,301	86,636 114,109 88,919	8,56 7,13 13,01 11,10 12,11
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$14,000	1,050,020 875,662 758,801 649,495 595,304	1,168,76; 1,129,000 1,107,68- 1,063,210 1,061,10	875,662 758,801 649,495	1,168,762 1,129,006 1,107,684 1,063,216 1,061,101	875,662 757,553 649,495	1,421,21 1,378,17 1,275,46	875,662 757,553 649,495	1,420,324 1,378,176 1,275,44	77,739 54,733 66,760	10,41: 12,69 10,99 13,98 11,85
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 or more	1,608,467 445,075 79,423 23,048	3,626,09 1,467,45 378,54 173,45	1 445,075 7 79,423	378,547	445,075	5 1,547,17 365,88	445,075 79,423	1,542,40 363,98	1 172,670 50,320	68,49 53,33 25,60 11,10
Total nontaxable returns	-	١ -		-	10,090,654	1,513,43	10,090.52	1,506,48	3 -	
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	4,069,032 7,780,219	5,020,31 5,529,77	8 7,780,219 1 3,929,282	5,020,31 5,529,77	8,599,15 1 3,934,67	4 7,625,06 5 6,878,71	0 8,561,079 7 3,933,08	7,611,31 6,875,32	7 437,360 2 362,915	52,94 59,94

Footnotes at end of table

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

| All figures are estimates based on samples—money amounts are in thousands of oblists]

	Tax paid	with return		ce due mittance	Total ov	erpayment	Overpayme	nt refunded	Exen	nptions
Siza of adjusted gross income				TARRESTOR					Exemptions	for taxpayers
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Number of exemptions
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns, total	1,143,913	209,191	448,043	79,004	26,729,258	7,558,162	26,688,544	7,550,612	28,610,019	35,876,383
No adjusted gross ncome \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$5,000	26,691 63,698 43,399	630 5,605 5,464	*8,954 *19,810 *23,874	*188 *1,218 *3,662	2,851,851 3,404,577 2,905,542 2,143,231 2,012,563	130,314 443,075 699,311 640,637 689,052	2,842,897 3,400,792 2,899,574 2,143,231 2,006,594	130,081 442,861 697,786 640,637 688,774	*2,985 3,026,846 3,504,646 3,002,389 2,229,533 2,097,740	*2,985 3,136,456 3,720,156 3,239,788 2,456,717 2,465,512
\$5,000 under \$6,000 \$7,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	35,798 54,774 69,534 57,665 55,241	4,432 3,140 6,657 7,188 7,516	35,625 35,645 61,798 35,039 31,983	5,133 3,999 6,359 3,920 4,600	2,139,816 1,856,359 1,596,708 1,464,983 1,153,095	717,948 616,341 528,381 511,669 406,835	2,136,831 1,853,375 1,591,233 1,464,183 1,153,095	716,229 615,613 526,617 511,488 406,835	2,208,748 1,945,980 1,710,817 1,553,902 1,231,859	2,655,856 2,454,400 2,188,385 2,011,301 1,667,806
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	52,535 58,930 47,001 70,613 45,412	7,448 7,966 6,327 10,491 6,065	26,679 22,443 24,172 19,639 17,792	2,964 4,725 4,672 3,495 5,790	983,687 799,171 694,068 562,735 535,642	366,411 305,908 281,491 226,228 228,852	982,439 797,923 694,068 562,735 535,642	366,326 305,387 281,491 226,228 228,852	1,058,051 876,910 758,801 649,495 595,304	1,530,896 1,298,908 1,150,662 1,013,230 975,117
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 or more	245,530 159,077 47,432 *10,583	54,190 45,799 23,799 *6,473	57,381 21,725 *2,888 *2,596	14,301 7,537 *1,805 *4,636	1,313,853 272,405 29,103 9,869	617,591 133,061 12,943 2,113	1,313,853 272,405 29,103 *8,571	617,480 133,061 12,943 *1,921	1,608,467 445,075 79,423 23,048	2,845,422 662,233 157,257 43,301
Taxable returns, total	1,143,913	209,191	448,043	79,004	16,418,903	5,510,884	16,396,896	5,506,905	17.934.546	23,522,321
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	26,691 63,698 43,399	630 5,605 5,464	*8,954 *19,810 *23,874	- *188 *1,218 *3,662	- *3,318 703,704 1,658,770 1,518,998	- *222 175,890 412,315 399,858	*3,318 703,704 1,658,770 1,513,029		*3,318 739,349 1,740,094 1,586,271	*3,318 739,349 1,742,585 1,683,814
\$5,000 under \$6,000 \$7,000 under \$3,000 \$7,000 under \$8,000 \$6,000 under \$9,000 \$9,000 under \$10,000	35,798 54,774 69,534 57,665 55,241	4,432 3,140 6,657 7,188 7,516	35,625, 35,645 61,798 35,039 31,983	5,133 3,999 6,359 3,920 4,600	1,646,129 1,601,172 1,522,991 1,428,233 1,144,334	456,383 497,797 495,774 499,932 402,877	1,643,144 1,598,188 1,517,516 1,427,433 1,144,334	456,264 497,069 494,010 499,751 402,877	1,715,061 1,687,808 1,637,100 1,517,152 1,223,098	1,859,481 1,994,192 2,050,237 1,938,600 1,652,277
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	52,535 96,930 47,001 70,613 45,412	7,448 7,966 6,327 10,491 6,065	26,679 22,443 24,172 19,639 17,792	2,964 4,725 4,672 3,495 5,790	975,656 797,923 694,068 562,735 535,642	362,659 304,896 281,491 226,228 228,852	974,408 796,675 694,068 562,735 535,642	362,574 304,375 281,491 226,228 226,852	1,050,020 875,662 758,801 649,495 595,304	1,514,834 1,296,412 1,150,662 1,013,230 975,117
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 or more	245,530 159,077 47,432 *10,583	54,190 45,799 23,799 *6,473	57,381 21,725 *2,888 *2,596	14,301 7,537 1,805 4,636	1,313,853 272,405 29,103 9,869	617,591 133,061 12,943 2,113	1,313,853 272,405 29,103 *8,571	617,480 133,061 12,943 *1,921	1,608,467 445,075 79,423 23,048	2,845,422 862,233 157,257 43,301
otal nontaxable returns	-	-	-	-	10,310,355	2,047,278	10,291,648	2,043,707	10,675,473	12,354,062
III rahums, summary; Under \$5,000\$5,000\$5,000 under \$10,000\$10,000 under \$15,000\$15,000 or mora\$15,000 or m	133,788 273,012 274,491 462,622	11,698 28,934 38,298 130,261	52,638 200,090 110,725 84,590	5,068 24,011 21,646 28,280	13,317,764 8,210,961 3,575,303 1,625,230	2,602,389 2,781,174 1,408,890 765,709	13,293,088 8,198,717 3,572,807 1,623,932	2,600,140 2,776,782 1,408,285 765,406	13,864,139 8,651,306 3,938,561 2,156,013	15,021,606 10,977,751 5,968,813 3,908,213

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

2			Exemptions	-Continued			positive to presiden	ers with response tial election and question
Size of adjusted gross income	Examption 65 or	s for age over	Exempt taxpayers	ons for dependents		other than blindness	Number of	Number of "Yes"—boxes
	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	returns	checked
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	381,117	443,667	7,676,224	15,620,033	28,610,019	51,696,416	8,904,141	11,153,002
No edjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	53,288 35,734 75,819 47,414 41,196	58,266 43,301 87,565 50,399 47,965	*2,985 233,879 393,103 374,355 421,317 519,033	*8,955 402,177 646,136 723,708 744,427 1,001,234	*2,985 3,026,846 3,504,646 3,002,389 2,229,533 2,097,740	*11,940 3,536,629 4,368,288 3,963,496 3,201,144 3,466,746	*2,985 646,380 911,120 864,000 714,574 688,048	*2,985 668,487 956,733 917,030 761,298 776,546
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$9,000 under \$10,000	31,453 *22,022 *5,969 *12,738 *11,776	45,383 *33,959 *5,969 *12,738 *11,776	629,162 594,106 565,689 548,414 487,910	1,241,251 1,239,590 1,160,928 1,231,934 1,011,832	2,208,748 1,945,980 1,710,817 1,553,902 1,231,859	3,897,110 3,693,990 3,349,313 3,243,235 2,679,638	744,013 633,061 573,331 535,533 439,346	901,642 798,002 720,347 684,964 599,135
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$13,000 \$14,000 under \$14,000	11,918 *9,079 *3,744 *1,733 *7,689	13,166 *10,327 *3,744 *1,875 *7,689	455,542 367,885 326,499 285,233 289,466	1,006,661 797,045 713,000 618,154 627,500	1,058,051 876,910 758,601 649,495 595,304	2,537,757 2,095,953 1,863,662 1,631,384 1,602,617	391,662 315,198 257,676 210,169 213,529	549,741 460,352 393,363 311,667 337,730
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 or more	*5,651 *2,596 — *1,298	*5,651 *2,596 - *1,298	873,141 253,096 46,838 *8,571	1,944,241 580,292 102,762 *16,006	1,608,467 445,075 79,423 23,048	4,789,663 1,442,525 260,019 59,307	562,698 164,247 26,187 *10,384	961,650 309,484 52,374 *19,470
Taxable returns, total	143,276	160,635	4,941,838	9,681,883	17,934,546	33,404,204	6,127,363	7,993,669
No edusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000	- - - 11,443 '20,891	*11,443 *20,891	30,148 49,558	30,148 61,003	*3,318 739,349 1,740,094 1,586,271		218,425 586,797 539,253	218,425 586,797 573,889
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$6,000 under \$8,000 \$8,000 under \$9,000	*14,729 *22,022 *5,969 *12,738 *11,776	*17,713 *33,959 *5,969 *12,738 *11,776	146,421 335,934 491,972 511,664 479,149	169,552 477,799 841,299 1,016,879 952,689	1,715,061 1,687,608 1,637,100 1,517,152 1,223,098	2,029,033 2,471,991 2,891,536 2,955,479 2,604,966	579,169 541,766 547,465 528,766 435,562	639,615 643,913 674,583 672,229 591,567
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$14,000	11,918 *9,079 *3,744 *1,733 *7,689	13,166 *10,327 *3,744 *1,875 *7,689	447,511 366,637 326,499 265,233 289,466	944,746 785,813 713,000 618,154 627,500	1,050,020 875,662 758,601 649,495 595,304	2,459,580 2,082,225 1,863,662 1,631,384 1,602,617	390,072 315,198 257,676 210,169 213,529	546,561 460,352 393,363 311,667 337,730
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 or more	*5,651 *2,596 — *1,298	*5,651 *2,596 - *1,298	873,141 253,096 46,838 *8,571	1,944,241 580,292 102,762 *16,006	1,608,467 445,075 79,423 23,048	4,789,663 1,442,525 260,019 59,307	562,698 154,247 26,187 *10,384	961,650 309,484 52,374 *19,470
Total nontaxable returns	237,841	262,832	2,734,386	5,938,150	10,675,473	16,292,212	2,778,778	3,189,333
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	253,451 83,958 34,163 19,545	287,496 109,825 36,801 *9,545	1,944,672 2,825,281 1,724,625 1,181,646	3,528,637 5,885,535 3,762,560 2,643,301	13,864,139 8,651,306 3,938,561 2,156,013	18,550,243 16,863,286 9,731,373 6,551,514	3,827,107 2,925,284 1,388,234 763,516	4,083,081 3,704,090 2,052,853 1,342,978

^{*}Estimate should be used with caubon because of the small number of sample returns on which it is based *Includes \$1.782,000 of "other encome" reported on 1,936 returns fincludes 19.51 searmptons for bindness reported on 19.51s returns *Includes 19.51 searmptons for bindness reported on 19.51s returns *Includes \$3.640,000 of "excess social security taxes withheld" reported on 97.889 returns

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts

(All foures are estimates based on samples—money emounts are in thousands of dollars)

			exclude	ferences ed from	Investment per income			Deduction	ins per income	
Tax status end size of income under alternative concepts	Number of	Amount of income	adjusted gro	oss income ¹	,	concept	Adjusted gross income	Total	Inter	rest*
			Number of returns	Amount	Number of returns	Amount	less deficit		Number of returns	Amoun
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Part I-All Returns										
Size of adjusted gross income										
Tetal	84,670,389	1,053,895,687	15,673,879	23,237,533	14,124,505	5,523,455	1,053,895,687	247,644,764	23,366,640	43,415
Index \$200,000 200,000 under \$500,000 \$00,000 under \$1,000,000 11,000,000 or more	84,628,628 36,357 4,047 1,357	1,038,163,816 10,171,295 2,694,559 2,866,017	15,634,297 34,324 3,937 1,321	19,528,766 1,802,773 832,303 1,073,891	14,095,455 25,175 2,875 1,000	4,998,573 320,780 104,034 100,069	1,038,163,816 10,171,295 2,694,559 2,886,017	244,215,227 2,069,621 648,211 711,704	23,334,141 28,262 3,155 1,062	42,744 436 123 110
Size of expanded income ¹										
Total	84,670,389	1,071,352,186	15,673,870	23,237,533	14,310,764	5,781,032	1,053,895,687	241,863,731	21,625,954	37,634
Inder \$200,000 200,000 under \$500,000 500,000 under \$1,000,000 11,000,000 or more	84,616,802 45,154 5,942 2,491	1,049,187,700 12,758,536 3,969,870 5,436,081	15,622,426 43,165 5,833 2,455	17,906,854 2,261,982 1,108,922 1,959,775	14,274,085 30,783 4,091 1,805	5,271,264 306,043 98,008 105,699	1,036,552,129 10,602,597 2,956,955 3,582,005	238,651,821 1,866,695 586,610 756,404	21,602,127 20,533 2,395 899	37,486 122 16
Size of adjusted gross income plus tax preferences										
Total	84,670,369	1,077,133,220	15,673,979	23,237,533	14,310,764	5,781,032	1,053,995,687	247,644,764	23,366,640	43,41
inder \$200,000 200,000 under \$500,000 500,000 under \$1,000,000 1,000,000 or more	64,613,877 47,597 6,293 2,622	1,053,800,952 13,443,554 4,197,436 5,691,279	15,619,546 45,564 6,183 2,586	17,792,498 2,311,865 1,132,392 2,000,778	14,271,160 33,226 4,442 1,936	5,132,025 375,527 127,218 146,262	1,036,008,453 11,131,689 3,065,044 3,690,501	243,672,905 2,299,578 740,134 932,146	23,322,696 36,948 4,900 2,093	42,60 50 14 15
Size of adjusted gross income less investment interest										
Total	94,670,389	1,048,372,231	15,673,879	23,237,533	14,124,505	5,523,455	1,053,695,687	242,121,308	21,676,949	37,89
nder \$200,000 200,000 under \$500,000 500,000 under \$1,000,000 1,000,000 or more	84,631,043 34,311 3,763 1,272	1,033,578,599 9,587,445 2,504,110 2,702,077	15,636,667 32,322 3,654 1,236	19,660,953 1,750,513 796,341 1,029,726	14,097,870 23,129 2,591 915	5,141,243 250,720 68,520 61,973	1,038,719,842 9,838,165 2,573,630 2,764,050	239,339,036 1,683,442 514,397 584,432	21,659,346 15,707 1,451 445	37,76 10 1
Part II—Taxable Returns										
Size of edjusted gross income										
Total	64,421,367	1,004,445,707	13,577,761	21,297,126	13,609,168	5,220,080	1,004,445,707	207,525,968	22,337,557	41,28
nder \$200,000 100,000 under \$500,000 500,000 under \$51,000,000 1,000,000 or more	64,379,674 36,297 **5,396	988,737,123 10,154,184 **5,554,400	13,538,236 34,273 5,252	17,590,393 1,801,500 **1,905,233	13,580,167 25,131 **3,870	4,703,631 314,457 **201,993	988,737,123 10,154,184 **5,554,400	204,123,591 2,048,264 **1,354,093	22,305,112 26,213 **4,232	40,82 42 **23
Size of expanded income ⁶										
ndes \$20,000 20,000 under \$50,000 60,000 under \$1,00,000 1,000,000 under \$1,00,000	64,421,367 64,367,869 45,081 **8,417	1,020,289,194 998,155,803 12,738,653 **9,394,647	13,577,761 13,526,387 43,100 **8,274	21,297,126 15,983,159 2,255,716 **3,056,252	13,769,032 13,752,398 30,743 4,086 1,805	5,453,730 4,947,322 303,820 96,888 105,699	1,004,445,707 987,119,967 10,786,758 **6,538,983	202,072,239 198,906,729 1,821,817 **1,341,692	20,675,746 20,651,938 **22,911	35,63 35,68 13
Size of adjusted gross income plus tax preferences										
Total	64,421,367	1,025,742,833	13,577,761	21,297,126	13,789,032	5,453,730	1,004,445,707	207,525,968	22,337,557	41,28
nder \$200,000 90,000 under \$500,000 600,000 under \$1,000,000 ,000,000 under \$1,000,000	64,364,969 47,503 **6,895	1,002,452,763 13,416,592 **9,673,477	13,523,531 45,479 **8,751	15,869,342 2,305,449 **3,122,335	13,749,496 33,165 **6,369	4,813,999 369,560 **270,171	986,583,421 11,111,144 **6,751,142	203,615,435 2,245,839 **1,664,694	22,293,690 36,883 **6,984	40,48 49 **30
Size of adjusted gross income less investment interest										
Total	64,421,367	999,225,627	13,577,761	21,297,126	13,609,168	5,220,080	1,004,445,707	202,305,888	20,723,546	36,08
Under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	64,382,063 34,274 **5,030	984,445,503 9,577,385 **5,202,739	13,540,581 32,293 **4,887	17,721,406 1,749,653 **1,826,067	13,562,556 *25,697 915	4,839,853 **318,255 61,973	989,285,355 9,826,510 **5,333,842	199,538,488 1,671,376 **1,096,044	20,705,959 15,691 1,451 445	35,94 100 11

Footnotes at end of table.

Deductions per income concepts

able 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

figures are estimates based on samples-money amounts are in thousands of dollars

			exclude		per income		Adjusted		Inter	oct*
Tax status end size of income under alternative concepts	Number of returns	Amount of income	Adjusted gro Number of returns	Amount	Number of returns	Amount	gross income less deficit	Total	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	(1)	(2)	(3)	(4)	(5)	(0)	- 67	(-)		
Part III-Nontaxable Returns										
Size of adjusted gross income										
Total	20,249,022	49,449,960	2,096,116	1,940,407	515,337	303,375	49,449,980	40,116,795	1,029,063	2,126,342
Under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	20,248,954 60 **8	49,426,693 17,111 **6,176	2,096,061 51 **6	1,938,373 1,273 **760	515,288 44 **5	294,942 6,324 • 2,109	49,426,693 17,111 **6,176	40,091,636 21,337 5,822	1,029,029 49 **5	2,115,120 10,530 **2,691
Size of expanded income*									li	
Total	20,249,022	51,063,084	2,096,116	1,940,407	521,732	327,303	49,449,980	39,791,493	950,206	1,801,039
Under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	20,248,933 73 **16	51,031,896 19,883 **11,305	2,096,039 65 **14	1,923,695 6,266 **10,447	521,687 40 5 —	323,961 2,222 1,119	49,432,162 15,840 **1,978	39,743,093 44,878 **3,522	950,189 17	1,798,892 **2,147
Size of adjusted gross income plus tax preterences						ļ				
Total	20,249,022	51,390,387	2,096,118	1,940,407	521,732	327,303	49,449,980	40,116,795	1,029,083	2,128,342
Under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	20,248,908 94 ••20	51,348,188 26,961 **15,237	2,096,015 85 **18	1,923,156 6,417 10,834	521,662 61 ••9	318,026 5,967 **3,309	49,425,032 20,545 **4,403	53,739	1,029,008 66 **9	2,114,643 9,990 **3,709
Size of adjusted gross income less investment interest								1		
Total	20,249,022	49,146,604	2,096,118	1,940,407	515,337	303,375	49,449,980	38,615,420	953,403	1,624,966
Under \$200.000 \$200,000 under \$500.000 \$500,000 under \$1,000,000 \$1,000,000 or more	20,248,980 37 *5	49,133,097 10,059 **3,448	29	1,939,547 860 ••(6)	515,314 **23	301,390 **1,985	49,434,487 11,655 **3,837	39,800,568 12,066 2,786	16	1,822,669 2,297 —
										

Footnotes et end of table

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, income, Deductions, and Credits, by Size of income Under Alternative Concepts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

				Deduc	tions per incom					
Tax status and size of income under alternative concepts	Tax	es	Contrib	outions	Medical a expe		Total misc deduc		Standard	deduction
3.00	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part I—All Returns							i			
Size of adjusted gross income										
Total	25,860,608	49.610.062	24,434,659	16,792,387	19,062,751	12,159,556	21,771,915	11,913,508	58,172,237	113,753,784
Jnder \$200.000	25 919 449	48.471.446	24.394,348	15,586,444	19,040,403	12,122,313	21,735,330	11,538,328	58,171,710	113,752,37
200,000 under \$500,000 . .500,000 under \$1,000,000 . .1,000,000 or more	35,813 4,004 1,342	752,072 203,055 183,489	35,050 3,933 1,328	614,092 245,327 346,524	19,451 2,204 693	32,620 3,712 911	31,700 3,643 1,242	232,560 72,615 70,005	479 37 11	1,28 10 2
Size of expanded income ⁵										
Total	25,860,608	49,610,062	24,434,659	16,792,387	19,062,751	12,159,556	21,771,915	11,913,508	58,172,237	113,753,78
Under \$200,000 \$200,000 under \$5,000,000 \$1,000,000 under \$1,000,000 \$1,000,000 or more	25,808,495 43,851 5,818 2,444	48,337,437 807,506 224,371 240,748	24,383,903 42,664 5,680 2,412	15,474,516 638,943 263,351 415,577	19,033,526 24,487 3,440 1,298	12,115,668 36,219 6,134 1,534	21,726,050 38,371 5,246 2,248	11,487,245 258,332 76,252 91,680	58,171,055 1,088 70 24	113,750,600 2,93 184 60
Size of adjusted gross income plus tax preferences										
Total	25,860,608	49,610,062	24,434,659	16,792,387	19,062,751	12,159,556	21,771,915	11,913,508	58,172,237	113,753,78
Under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	25,805,570 46,294 6,169 2,575	48,298,544 830,740 231,113 249,665	24,381,059 45,034 6,025 2,541	15,441,021 652,460 272,168 426,738	19,031,800 25,938 3,643 1,370	12,113,301 38,197 6,445 1,612	21,723,358 40,606 5,576 2,375	11,468,686 266,144 81,410 97,268	58,171,055 1,088 70 24	113,750,60 2,93 18
\$1,600,000 or more	2,373	240,003	2,041	420,730	1,5.0	1,012	2,010	01,200		
Size of adjusted gross income less investment interest	25,860,608	49,610,062	24,434,659	16,792,387	19.062,751	12,159,556	21,771,915	11,913,508	58,172,237	113,753,76
Total	25,860,668	48,512,558	24,396,694	15,624,630	19,041,697	12,124,519	21,737,606	11,560,975	58,171,710	113,752,37
Inder \$200,000 (200,000 under \$500,000 (500,000 under \$1,000,000 (1,000,000 or more	33,772 3,720 1,257	726,987 192,674 177,842	33,065 3,655 1,245	597,756 236,117 333,884	18,365 2,037 652	30,772 3,549 715	29,771 3,377 1,161	220,798 68,366 63,369	479 37 11	1,28 10 2
Part II—Taxable Returns										
Size of adjusted gross income										
Total	24,559,315	48,078,667	23,334,173	16,080,691	17,931,901	10,078,512	20,876,913	11,144,996	39,821,227	60,655,98
Under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	24,518,216 35,759 5,340	46,941,495 750,953 **386,220	23,293,915 35,003 **5,255	14,876,437 612,884 **591,369	17,909,582 19,425 12,894	10,041,496 32,403 **4,614	20,840,366 31,649 **4,878	10,780,395 224,297 **140,303	39,820,700 479 37 11	80,854,57 1,28; 10 21
Size of expanded income ⁶										
Total	24,559,315	48,078,667	23,334,173	16,080,691	17,931,901	10,078,512	20,876,913	11,144,996	39,821,227	80,855,98
Under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	24,507,273 43,786 **8,256	46,807,499 806,193 **464,975	23,283,481 42,605 8,087	14,793,297 608,949 **678,445	17,902,728 **27,875 1,298	10,034,788 **42,190 1,534	20,831,104 38,322 **7,487	10,732,885 247,060 *165,051	**39,821,133 70 24	**80,855,73 18
Size of adjusted gross income plus tax preferences										
Total	24,559,315	48,078,667	23,334,173	16,080,691	17,931,901	10,078,512	20,876,913	11,144,996	39,821,227	60,655,98
Under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	24,504,373 46,208 **8,734	46,769,061 829,184 480,422	23,280,661 44,955 **8,557	14,760,228 622,048 **698,415	17,901,014 25,878 **5,009	10,032,546 37,918 **8,048	20,828,434 40,537 **7,942	10,714,694 254,646 **175,656	**39,821,133 70 24	**80,855,73 18 6
Size of adjusted gross income less investment interest			-							
Total Under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$500,000 under \$1,000,000	24,559,315 24,520,600 33,741 **4,974	48,078,667 46,982,147 726,138 ***370,383	23,334,173 23,296,236 33,040 4,897	16,080,691 14,914,194 596,973 **569 523	17,931,901 17,910,864 **20,385	10,078,512 10,043,576 **34,221 715	20,876,913 20,842,640 29,740 4,533	11,144,996 10,802,674 212,763 **129,560	39,821,227 39,820,700 479 37 11	80,855,98 80,854,571 1,282 100 28

Footnotes at end of table

able 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size f Income Under Alternative Concepts—Continued

il figures are estimates based on samples—money amounts are in thousands of dollars]

	Deductions per income concept—Continued									
Tax status and size of income under elternative concepts	Tax	ies	Contrib	outions	Medical a expe		Total misc deduc	cellaneous coons	Standard	deduction
Chair Colonian Colonian	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part III-Nontaxable Returns	li									
Size of adjusted gross income										
Total	1,301,293	1,531,395	1,100,486	711,696	1,130,650	2,081,043	895,002	768,512	16,351,010	32,697,607
Inder \$200,000 1200,000 under \$500,000 \$500,000 under \$1,000,000 11,000,000 or more	1,301,233 54 **6.	1,529,951 1,120 **325	1,100,433 47 • 6	710,008 1,208 480	1,130,821 26 **3	2,080,817 217 **9	894,944 51 **7	757,933 8,263 ••2,316	18,351,010 — —	32,897,807 — —
Size of expanded income ¹										
Total	1,301,293	1,531,395	1,100,486	711,696	1,130,650	2,061,043	895,002	768,512	16,351,010	32,697,807
Inder \$200,000 1200,000 under \$500,000 1500,000 under \$1,000,000 1,000,000 or more	1,301.222 65 • 6	1,529,937 1,313 145	1,100,422 59 **5	681,219 29,994 **484	1,130,798 **52 -	2,080,880 **163 —	894,946 49 ••7	754,359 11,272 **2,881	**18,351,010 	**32,897,807
Size of adjusted gross income plus tax preferences				1						
Total	1,301,293	1,531,395	1,100,486	711,696	1,130,650	2,081,043	895,002	768,512	16,351,010	32,897,807
Inder \$200,000 200,000 under \$500,000 500,000 under \$1,000,000 1,000,000 or more	1,301,197 66 ••10	1,529,483 1,556 355	1,100,398 79 **9	680,793 30,413 **491	1,130,786 60 **4	2,080,754 279 **10	894.924 69 **9	753,992 11,498 **3,022	**18,351,010 —	**32,897,807
Size of adjusted gross income less investment interest										
Total	1,301,293	1,531,395	1,100,486	711,696	1,130,650	2,081,043	895,002	768,512	16,351,010	32,697,607
Inder \$200.000 200.000 under \$500.000 500,000 under \$1,000,000 1,000,000 or more	1,301,259 31 **3	1,530,411 849 **134	1,100,458 25 **3	710,436 783 **478	1,130,833	2.080,943 **100 —	894.966 31 **5	758,301 8,036 2,175	18,351.010 — —	32.897,807 — —

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	1	Taxable	income	(including a	dditional tax			redits		
Tax status and size of income under alternative concepts	Exemptions (amount)	Alternative of		for tax pro	eferences)		otal		tax credit	Total income tax
		Number of returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Part I-All Returns										
Size of adjusted gross income										
Total	161,830,453	69,716,772	674,866,988	68,738,039	154,534,530	68,723,681	12,732,959	255,749	427,627	141,801,470
Under \$200.000	161,719,099 97,414 10,457 3,484	68,675,223 36,169 4,012 1,348	662,653,507 8,021,043 2,040,753 2,151,684	68,696,323 36,317 4,043 1,356	147,354,483 4,385,422 1,302,806 1,491,818	68,682,332 36,189 4,012 1,348	12,554,407 99,653 34,752 43,946	249,040 5,410 907 392	360,771 26,183 14,029 26,644	134,799,974 4,265,569 1,268,055 1,447,872
Size of expanded income ⁴										
Total Under \$200,000 \$20,000 under \$500,000 \$20,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	161,830,453 161,688,284 120,549 15,284 6,336	68,716,772 68,663,905 44,567 5,841 2,439	674,866,988 861,301,460 8,568,896 2,272,557 2,724,075	68,738,039 68,684,524 45,095 5,930 2,490	154,534,530 146,555,801 4,590,894 1,434,163 1,953,672	68,723,681 68,671,014 44,587 5,841 2,439	12,732,959 12,521,265 113,162 38,840 59,691	255,749 247,679 6,341 1,126 603	427,627 352,981 32,585 12,457 29,604	141,801,470 134,034,434 4,477,732 1,395,323 1,893,981
Size of adjusted gross income plus tax preferences										
Total	161,830,453	68,716,772	674,866,968	68,738,039	154,534,530	68,723,681	12,732,959	255,749	427,627	141,801,470
Under \$200,000 \$200,000 \$200,000 \$200,000 under \$1,000,000 \$1,000,000 or more	161,679,854 127,725 16,172 6,702	68,661,137 46,933 6,142 2,560	661,004,835 8,771,481 2,325,866 2,764,807	68,681,618 47,522 6,280 2,619	146,406,125 4,680,207 1,464,285 1,983,913	68,668,246 46,933 6,142 2,560	12,515,658 116,037 39,540 61,524	247,279 6,648 1,181 641	351,825 33,363 11,859 30,580	133,890,165 4,564,170 1,424,746 1,922,389
Size of adjusted grass income less investment interest										
Total	161,830,453	88,716,772	674,866,988	68,738,039	154,534,530	68,723,881	12,732,959	255,749	427,627	141,801,470
Under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	161,725,829 91,685 9,678 3,260	68,677,522 34,228 3,753 1,269	662,948,041 7,821,623 1,982,209 2,114,916	68,698,716 34,268 3,761 1,272	147,513,471 4,292,795 1,265,894 1,462,370	68,684,631 34,228 3,753 1,269	12,560,697 96,015 34,016 42,231	249,412 5,117 854 366	362,618 24,672 14,506 25,831	134,952,672 4,196,781 1,231,878 1,420,138
Part II—Taxable Returns										
Size of adjusted gross income										
Total	128,045,277	64,404,440	869,416,468	64,421,367	153,617,088	64,407,209	11,815,517	233,887	356,614	141,801,470
Under \$200,000 \$200,000 under \$500,000 \$500,000 under \$500,000 under \$1,000,000 \$1,000,000 or more	127,934,102 97,254 **13,922	64,362,914 36,169 **5,357	657,208,138 8,018,224 **4,190,105	64,379,674 36,297 *5,396	146,440,059 4,363,620 **2,793,209	64,365,683 36,169 **5,357	11,639,983 98,251 **77,283	227,193 5,398 11,296	292,712 24,645 **39,257	134,799,974 4,285,569 1,268,055 1,447,672
Size of expended income ⁶										
Total	128,045,277	64,404,440	669,416,468	64,421,367	153,617,068	64,407,209	11,815,517	233,887	356,614	141,801,470
Under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	127,903,325 120,371 **21,582	64,351,590 44,573 **6,277	655,855,935 8,566,233 **4,994,300	64,367,869 45,081 *8,417	145,641,335 4,589,333 **3,386,420	64,354,359 44,573 **8,277	11,606,799 111,602 **97,115	225,831 6,330 **1,726	284,922 31,047 **40,645	134,034,434 4,477,732 1,395,323 1,893,981
Size of adjusted gross income plus tax preferences										
Total	128,045,277	64,404,440	669,416,468	64,421,367	153,617,088	64,407,209	11,815,517	233,687	356,614	141,801,470
Under \$200,000	127,894,969 127,481 **22,827	64,348,828 46,914 8,698	655,559,466 8,768,671 *5,088,331	64,364,969 47,503 8,895	145,491,701 4,678,607 3,446,780	64,351,597 46,914 **8,698	11,601,434 114,437 **99,645	225,432 6,636 **1,819	283,766 31,824 **41,024	133,890,165 4,564,170 1,424,746 1,922,389
Size of adjusted gross income less investment interest										
Total	128,045,277	64,404,440	669,416,468	64,421,367	153,617,088	64,407,209	11,815,517	233,887	356,614	141,801,470
Under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or mare	127,940,752 91,597 **12,929	64,365,207 34,214 **5,019	657,502,516 7,819,159 **4,094,793	64,382,063 34,274 **5,030	146,599,005 4,291,235 2,726,848	64,367,976 34,214 **5,019	11,646,231 94,454 ••74,832	227,564 5,106 1,217	294,559 23,134 38,922	134,952,672 4,196,781 1,231,876 1,420,138

Footnotes et end of table

Table 1.11-All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts-Continued

[All figures are estimates based on samples-money amounts are in thousands of dollers]

		Tavable	income	Income tax I	perfore credits		Tax	redits		
Tax status and size of income under afternative concepts	Exemptions		II COINE	for tax pr	eferences)	Ti	otal	Foreign	tax credit	Total
under anternative concepts	(amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	income tax
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Part III—Nontaxable Returns										
Size of adjusted gross income										
Total	33,785,176	4,312,332	5,450,520	4,316,672	917,442	4,316,572	917,442	21,862	71,013	
Under \$200,000 \$200,000 under \$500,000 \$1,000,000 or more	33,784,997 160 ••19	4,312,309 20 ••3	5,445,369 2,820 2,332	4,316,649 20 **3	914,424 1,602 **1,416	4,316,649 20 **3	914,424 1,602 **1,416	21,847 12 ••3	68,059 1,538 **1,416	:
Size of expanded income* Total	33,765,176	4,312,332	5,450,520	4,316,672	917,442	4,316,972	917,442	21,862	71,013	
Under \$200.000 \$200.000 under \$500.000 \$500.000 under \$1,000,000 \$1,000.000 or more	33,784,959 178 **40	4,312,315 14 •*3	5,445,525 2,663 2,332	4,316,655 14 **3	914,466 1,560 *1,416	4,316,655 14 **3	914,466 1,580 **1,416	21,848 11 **3	68,059 1,538 **1,416	
Size of adjusted gross income plus tax preferences										
Total	33,795,176	4,312,332	5,450,520	4,316,672	917,442	4,316,672	917,442	21,862	71,013	
Under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	33,784,885 244 ••48	4,312,309 19 ••4	5,445,369 2,810 **2,341	4,316,649 19 ••4	914,424 1,600 **1,418	4,316,649 19 **4	914,424 1,600 **1,418	21,847 12 ••3	68,059 1,538 *1,416	:
Size of adjusted gross income less investment interest										
Total	33,785,176	4,312,332	5,450,520	4,316,672	917,442	4,316,672	917,442	21,862	71,013	
Under \$200.000 \$200.000 under \$500.000 \$500.000 under \$1.000.000 \$1.000.000 or more	33,785,078 89 ••10	4,312,315 14 ••3	5,445,525 2,663 2,332	4,316,655 14 **3	914,466 1,560 **1,416	4,316,655 14 ••3	914,466 1,560 1,416	21,848 11 **3	68,059 1,538 **1,416	

[&]quot;Identifies (a) size clesses for which date were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size

class
The sum of one-half excess net long-term capital gams over short-term capital losses, dividend exclusion and, to the extent reported, other tax preferences from Form 4625 However, excess itemized deductions are not included in this concept

included in this concept. The control in the contro

Table 1.12—Selected Income Items by Size of Specified Income

(All figures are estimates based on samples-money amounts are in thousands of dollars)

	Artestor	gross income	Def	inti	Salane			Business an	d profession	
Size of specified income	Aujusteu	gross ercome	00	No.	wages	(gross)	Net	profit	Net	loss
CAZO OF OPPOSITION TO CATE	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	64,123,626	1,060,605,806	546,763	6,910,119	75,510,735	880,998,631	5,744,547	50,326,842	1,603,263	5,829,381
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	4,249,194 5,244,990 5,031,575 4,531,521 4,331,708	2,427,174 7,760,636 12,572,750 15,885,379 19,541,497	170,747 89,294 46,212 36,846 23,574	53,323 126,550 114,718 129,903 106,518	5,002,073 5,237,012 4,880,501 3,847,275 3,630,599	2,704,950 7,721,890 12,183,120 13,436,090 16,397,302	1,287,724 737,339 541,146 399,063 331,320	558,958 1,075,078 1,336,827 1,390,857 1,485,364	641,907 342,983 176,693 105,138 74,788	343,247 493,128 434,689 362,728 334,158
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$6,000 under \$8,000 \$9,000 under \$10,000	4,634,358 4,265,839 3,946,419 3,679,057 3,367,283	25,392,773 27,688,054 29,589,451 31,248,420 31,937,640	21,332 14,320 14,599 8,963 7,168	116,936 92,856 109,130 75,409 68,106	3,923,098 3,636,967 3,309,670 3,266,810 2,967,868	21,487,168 23,617,818 24,836,731 27,755,888 28,151,780	256,830 220,668 190,686 178,397 151,733	1,407,920 1,431,517 1,423,194 1,513,372 1,439,871	56,256 41,167 25,793 24,860 17,751	307,374 266,309 191,407 211,141 168,100
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$14,000	3,219,533 2,915,971 2,927,598 2,757,510 2,730,738	33,785,374 33,515,802 36,584,869 37,202,225 39,599,285	9,978 7,281 5,356 7,208 8,801	104,170 84,181 66,507 96,962 128,450	2,897,466 2,663,886 2,572,224 2,543,555 2,530,189	30,395,884 30,614,826 32,159,925 34,324,231 36,681,878	132,540 112,051 100,745 92,112 79,272	1,388,828 1,287,745 1,258,195 1,243,100 1,148,962	14,809 9,206 8,843 6,073 4,957	155,054 105,664 110,690 82,381 71,798
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$30,000 under \$50,000	11,197,191 6,649,622 3,629,532 3,639,050 948,034	194,184,453 147,891,145 98,784,280 132,893,393 62,415,723	16,454 11,577 10,703 17,327 10,597	267,029 258,916 294,073 658,872 745,859	10,244,203 6,001,487 3,051,602 2,702,695 505,062	177,348,737 133,491,894 82,872,282 97,271,380 32,835,907	288,629 179,532 119,585 215,911 109,544	4,988,466 4,002,391 3,283,691 8,187,790 7,216,155	18,006 9,250 7,235 10,043 4,723	312,304 205,139 194,333 390,768 325,298
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	185,142 36,357 4,047 1,357	24,173,611 10,171,295 2,694,559 2,866,017	4,940 2,387 656 443	677,628 728,967 452,615 1,332,441	83,972 11,945 633 143	10,834,018 3,204,685 404,753 265,495	16,791 2,560 270 99	2,161,464 701,348 178,575 219,177	1,756 818 144 81	240,125 239,915 98,765 184,868
								Out		

		Fa	rm			Partn	ership	
Size of specified income	Net	profit	Net	loss	Net	profit	Net	loss
Size of specined mounts	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	1,341,589	10,338,735	1,477,601	6,682,954	1,598,473	19,660,207	1,014,306	7,977,73
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000	368,164 178,162 108,779 76,571 65,769	151,751 261,014 269,801 265,545 296,018	412,385 321,356 189,104 143,548 86,441	188,326 468,562 464,937 502,042 384,573	444,262 176,873 105,030 84,747 59,802	255,473 290,991	165,928 95,870 44,123	171,39- 235,676 234,856 152,906 143,411
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	59,775 47,870 43,021 31,304 33,786	329,894 311,627 321,927 268,176 319,056	70,458 43,995 28,577 32,475 19,845	382,964 284,354 214,561 276,416 189,002	53,425 60,793 47,967 36,745 37,876	395,855 360,256 309,182	25,631 15,763 19,348 14,860 12,246	139,95 102,79 145,69 126,99 115,34
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$14,000	30,359 23,064 25,738 20,355 17,805	317,466 265,731 324,038 276,718 257,034	14,233 15,250 11,019 7,730 4,162	149,393 176,444 136,508 103,775 60,702	32,559 35,261 21,998 23,504 18,531	406,869	10,468 7,519 9,556 5,759 8,131	108,83 86,51; 119,99; 77,62! 118,46;
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$50,000	68,241 45,107 31,390 49,715 14,610	1,170,343 1,000,451 858,394 1,823,680 955,694	21,914 18,848 8,440 15,756 8,594	381,224 417,671 234,812 588,929 580,063	83,263 47,942 45,463 94,141 69,147	1,449,239 1,070,851 1,234,245 3,583,110 4,555,903	19,993 14,907 11,690 19,491 18,363	341,49 333,49 314,21 749,42 1,273,08
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,764 224 13	222,774 58,803 8,654 4,146	2,586 748 109 28	350,971 209,536 70,338 66,850	15,645 3,140 278 81	2,040,040 848,564 184,491 142,953	7,185 3,013 661 289	971,62 903,25 448,45 562,22

Footnotes at end of table

Table 1.12—Selected Income Items by Size of Specified Income—Continued

[All	figures	are	estimates	besed	on	samples-money	emounts	are	in	thousands of	dollars]	

		Small Busine	ss Corporation			apital assets			roperty other stal assets	
Size of specified income	Net	profit	Net	loss	(Net	gain)	Net	gan		loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	388,757	4,050,489	254,223	2,174,503	6,081,194	20,207,101	681,277	1,454,264	418,050	1,298,876
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	128,858 34,879 40,899 15,771 21,946	38,005 53,245 102,576 54,811 98,451	37,190	30,911 54,080 53,285 60,271 56,088	487,586 307,021	1,289,167 1,189,621 1,061,650	88,942 47,595 35,914	129,417	68,333 25,275 11,084	93,966 62,015 37,367
\$5,000 under \$6,000 \$7,000 under \$7,000 \$7,000 under \$8,000 \$5,000 under \$8,000 \$5,000 under \$10,000	20,805 10,895 6,846 3,902 8,211	113,220 70,755 51,024 33,157 76,884	13,028 5,165 7,131 9,505 1,572	70,509 33,324 54,105 81,348 14,854	102,463 92,620	665,065 691,584 593,784	13,638 10,943 5,696 3,600 2,910	30,216		57,010 26,310 21,998 7,213 11,939
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$40,000 \$14,000 under \$15,000	8,183 4,095 2,015 5,952 7,064	65,740 46,693 25,071 79,414 103,104	3,697 1,005 2,225 1,927 4,921	38,602 11,710 27,413 25,615 70,020	39,697	457,397 366,264 356,391	2,361 1,916 1,998 2,503 938	25,104 33,495	1,130 2,103 2,169 962 990	26,449 13,269
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$50,000 under \$100,000	16,537 11,658 11,465 14,220 10,771	284,872 262,651 313,055 540,804 713,212	10,637 4,669 1,839 11,310 3,528	189,931 111,927 50,925 425,805 245,524	68,947 33,226 27,371 43,379 22,398	746,729 742,584 1,638,924	8,048 3,141 1,584 1,733 734	137,277 70,121 43,209 68,451 48,692	5,751 3,479 2,432 6,330 2,062	66,288 233,420
\$100,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$50,00,000 \$1,000,000 or more	2,727 829 150 59	365,226 244,060 99,920 194,533	1,265 567 101 39	179,600 158,220 66,246 64,169	7,868 3,444 891 435	1,032,438	234 159 24 14		476 199 43 16	53,858 28,950
Size of specified income	Drvidends in gross in	adjusted	Interest n	ecerved	Pensions an	usted		Re	int	
size of specified income	Number of	come	Number of		gross ii	ncome	Net in	come	Net	loss
	returns	Amount	returns	Amount	Number of returns	Amount	returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Total	9,039,758	24,461,943	42,569,233	48,588,111	5,538,948	24,556,210	3,901,763	9,097,750	2,879,114	5,246,977
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	5,958,419 1,058,815 565,075 339,754 186,058	1,613,264 1,483,732 1,396,599 1,181,714 835,575	31,698,075 4,422,681 2,151,323 1,339,609 796,879	7,113,847 6,264,937 5,281,644 4,654,718 3,549,007	930,566 828,837 729,139 610,380 657,606	484,681 1,238,347 1,819,114 2,135,590 2,957,218	2,186,794 646,064 330,035 165,319 116,666	854,859 918,196 815,228 571,589 533,181	1,638,465 586,340 276,775 119,852 70,544	675,415 825,913 682,995 414,619 312,888
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$6,000 under \$9,000 \$9,000 under \$1,000	149,036 138,039 84,570 68,710 50,415	817,202 894,845 630,844 583,216 481,538	537,787 380,041 304,013 183,245 133,172	2,944,329 2,465,821 2,272,906 1,548,112 1,265,969	434,684 353,422 236,574 154,286 119,689	2,376,768 2,288,407 1,765,063 1,307,341 1,133,536	92,322 64,754 47,046 43,593 32,194	510,491 417,215 352,737 368,464 306,613	36,757 31,594 19,635 16,499 18,583	202,834 204,655 146,794 138,589 176,773
\$10,000 under \$11,000 \$11,000 under \$13,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	41,680 39,351 26,890 29,097 22,444	436,558 452,242 334,841 393,406 326,111	103,168 84,810 77,305 52,232 47,807	1,081,701 976,429 959,884 705,809 693,684	99,415 81,357 57,757 56,173 32,765	1,041,708 936,064 722,662 756,984 475,756	26,999 19,930 21,301 8,783 10,788	278,978 229,518 263,562 118,491 156,078	9,775 10,087 4,692 3,026 4,283	102,895 114,653 58,047 40,735 61,993
\$15,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$30,000	90,736 45,680 34,963 55,410 36,196	1,564,190 1,026,541 963,313 2,100,594 2,487,071	130,328 48,773 24,351 38,926 11,285	2,206,381 1,055,417 682,470 1,449,202 752,732	104,612 35,331 11,042 4,139 1,076	1,794,504 787,146 302,018 146,381 72,210	38,766 19,362 10,255 12,108 5,422	666,331 427,881 283,422 465,941 351,961	11,655 5,583 2,543 6,736 2,560	198,536 121,777 67,518 260,941 174,219
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	12,108 5,029 910 373	1,636,578 1,465,831 619,849 736,288	2,615 656 116 36	345,101 187,531 78,236 72,243	**15 	10,189 ••4,543 —	1,051 183 25 3	133,569 51,136 16,754 5,557	763 290 58 19	109,254 65,689 38,753 30,512

Footnotes at end of table

Table 1,12-Selected income Items by Size of Specified Income-Continued

[All figures are estimates based on samples-money amounts are in thousands of dollers]

		Roy	elty		Estate or trust				Alimony received	
Size of specified income	Net income		Net loss		Net income		Net loss			
Size of specimed income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	609,369	2,138,527	32,460	111,100	783,094	3,087,312	47,469	215,905	284,780	1,000,799
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000	387,971 69,633 24,344 31,314 19,730	103,475 97,853 61,113 108,107 66,804	21,590 2,011 1,820 1,786 1,746	6,839 2,805 4,231 6,391 8,149	306,570 142,961 90,356 61,887 34,960	111,229 208,018 226,266 209,413 154,025	27,436 6,677 2,705 1,321 3,520	8,608 9,190 6,573 4,421 15,191	71,728 62,964 34,972 33,773 16,762	25,772 90,499 83,053 118,220 76,293
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	5,653 8,200 6,945 10,613 6,054	31,347 52,636 51,233 88,795 58,149	550 413 *140 171 90	2,915 2,684 *1,066 1,438 850	29,162 17,797 17,142 10,032 6,236	156,654 112,935 127,513 84,105 58,959	558 338 *1,840 96 *89	3,180 2,308 *13,474 823 *854	17,208 11,916 11,300 *2,126 5,595	94,173 74,762 86,447 *17,753 53,472
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$14,000	5,870 4,542 1,140 1,247 2,043	62,341 51,172 14,361 16,913 29,111	697 *33 *99 *106 *221	7,436 *392 *1,229 *1,469 *3,117	9,429 6,102 5,796 4,434 4,120	99,152 70,003 71,794 60,476 59,800	*244 *17 *123 *77 *23	*2,602 *193 *1,539 *1,045 *331	*5,350 *471 *536 *1,871 *3,217	*55,682 *5,420 *6,470 *24,884 *46,491
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$50,000	3,267 5,261 3,461 6,633 3,610	55,423 120,719 92,355 239,057 257,250	254 141 *107 219 111	4,521 3,245 *2,980 8,405 8,032	17,565 5,376 4,461 4,413 2,774	304,588 123,197 124,451 169,214 190,291	532 125 488 358 529	9,162 2,831 14,347 14,859 34,813	908 1,955 *206 *1,559 *332	15,079 41,832 *5,268 *54,472 *18,762
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,202 462 108 46	160,342 135,090 73,500 91,382	105 44 **6	14,978 13,307 4,623	1,068 347 78 28	138,522 97,892 53,118 75,695	308 50 **15	42,950 15,400 **11,213	*28 **3 	1,500

Estimate should be used with caution bocause of the small number of sample returns on which it is based

"liderating (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the date thus deleted from another size class.

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Deductions and Exemptions

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Introduction

Data presented in this section cover deductions from adjusted gross income. These deductions were used to arrive at taxable income and included the \$750 allowed for each personal exemption. Statutory adjustments to gross income to arrive at adjusted gross income are mentioned in section 1, Returns Filed and Sources of Income.

Data for types of exemptions are presented in tables 2B, 2.10, and 2.11, while data for five categories of itemized deductions, by marital status, are presented in tables 2.2 and 2.3, and data for itemized deductions as a percent of adjusted gross income are shown in tables 2.4-2.8. Data are also presented for returns filed by dependents with unearned income (table 2.9) and on itemized deductions as a percent of adjusted gross income for nontaxable returns with adjusted gross income of \$200,000 or more (table 2C).

Data Affected by Tax Law Changes

The Tax Reform Act of 1976 increased the standard deduction by raising both the maximum and minimum amount allowed. The new limits for 1976 were \$200 more than those in effect for 1975 for joint returns and \$100 more for

all other returns. (The applicable percentage of adjusted gross income remained at 16 percent.) See "Standard Deduction" below.

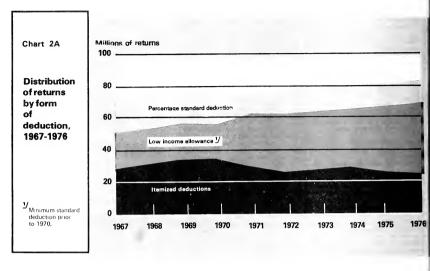
Deductions from Adjusted Gross Income

Personal deductions from adjusted gross income could either be itemized or taken in the form of the standard deduction. The standard deduction itself could take two forms: the "low-income allowance" and the "percentage standard deduction", both of which are discussed in greater detail below. Details on the form of deduction claimed are shown in table 2A and chart 2A.

Standard Deduction

A taxpayer was allowed a standard deduction in lieu of itemizing deductible personal expenses. For 1976, the standard deduction was 16 percent of adjusted gross income with fixed limits depending upon marital status. For unmarried persons (including heads of households with dependent children), the limits were a minimum of \$1,700 and a maximum of \$2,400. For married persons filing separately, the limits were set at \$1,050 and \$1,400, and for married persons filing jointly (as well as for certain surviving spouses), the limits were \$2,100 and \$2,800. The lower limits represented the "low-income allowance", i.e., a minimum deduction allowed any one taxpaver.

Most taxpayers received the benefit of whichever was the more advantageous of these two forms of standard deduction. If the tax-payer determined the income tax from the "tax tables", the larger of the percentage standard deduction or the low-income allowance was automatically used in these tables to determine the tax. However, a married person filing a separate return had to use the same form of the standard deduction as his or her spouse, and certain dependents with unearned income



had to limit their standard deduction to the amount of their earned income. (See also "Returns with Standard Deduction or with Itemized Deductions" and "Dependents with Unearned Income" in section 6, Explanation of Classifications and Terms.)

Itemized Deductions

In lieu of taking the standard deduction, a taxpayer could itemize eligible taxes (for example, real estate and State and local income taxes), medical expenses, interest expenses, charitable contributions, and other eligible expenses incurred during the year. Chart 2B shows the amount of each major deduction item claimed for 1976. along with a comparative figure for 1966. In the case of a married couple filing separate returns, if one of the spouses claimed itemized deductions, the other had to do so as well and, in some cases, this may have meant claiming no deductions where one spouse claimed all the deductions. See "Returns with Standard Deduction or with Itemized Deductions" in section 6, Explanation of Classifications and Terms, for a description of the classification of these returns.

Exemptions

In the computation of taxable income, each taxpayer was allowed one exemption of \$750 for himself or herself. On a joint return. the husband and wife could each claim an exemption, even if only one had income. Additional \$750 exemptions could be claimed by both taxpayer and spouse for blindness or for having attained the age of 65. A married person filing a separate return, but whose spouse had no income and was not the dependent of another taxpayer, could also claim the regular as well as the age and blindness exemptions to which that spouse was entitled. In addition, one exemption could be claimed for each qualified dependent (defined in section 6. Explanation of Classifications and Terms). The number of exemptions claimed on a return, other than those for age and blindness, is an indication of family size (see chart 2C).

uependents with Unearned Income

The number of returns filed by dependents with unearned income for 1976, as shown in table 2.9, was approximately three times greater than that for 1975. This

large increase was primarily due to the fact that dependents with unearned income could indicate this status on Form 1040A for the first time, as well as on Form 1040. In previous years, identifying oneself as a dependent with unearned income was possible only on Form 1040. Therefore, a dependent with unearned income filing Form 1040A could not be identified as such.

Dependents with unearned income who had combined dividend and interest income in excess of \$750 were specifically prohibited from using a Form 1040A for 1975. This was not true for 1976; the only restrictions on dependents with unearned income were, in general, those in effect for all taxpayers (i.e., dividends or interest in excess of \$400 required the use of Form 1040). While income amounts shown in table 2.9 represent an increase over 1975, this increase was basically composed of very minima amounts declared by the larger number of identifiable dependents with unearned income.

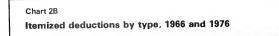
Table 2A .- Form of Deduction and Size of Adjusted Gross Income, 1975 and 1976

[All figures are estimates based on samples]

Form of deduction and size of adjusted gross income		lumber of return			Adjusted gross acome less deficiousands of dolla	at	Average adjusted gross income less deficit (Dollars)		
	1975	1976	Change, 1975 to 1976	1975	1976	Change, 1975 to 1976	1975	1976	Change, 1975 to 1976
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Returns	Ì]]						
Total	62,229,332	54,670,389	2,441,057	947,784,873	1,053,895,687	106,110,614	11,526	12,447	921
nder \$5,000 5,000 under \$10,000 10,000 under \$15,000 15,000 or more	24,901,853 19,952,914 14,963,680 22,410,885	23,935,751 19,892,956 14,551,350 26,290,332	-966,102 -59,958 -412,330 3,879,447	53,376,118 146,545,680 185,639,766 562,223,307	51,277,317 145,856,338 180,687,556 676,074,476	-689,342 -4,952,210	2,143 7,344 12,406 25,087	2,142 7,332 12,417 25,715	-1 -12 11 628
Returne With Adjusted Gross Income and-									
Itemized Deductions									
Total	26,074,061	25,951,389	-122,672	532,610,747	561,676,757	49,068,010	20,426	22,414	1,988
Inder \$5,000 5,000 under \$10,000 10,000 under \$15,000 15,000 or more	709,449 3,764,312 6,155,972 15,444,328	600,246 2,918,444 5,140,313 17,292,386	-109,203 -845,868 -1,015,659 1,848,058	2,589,107 29 672,340 77,478,734 422,870,566	2,098,588 22,892,622 64,979,686 491,707,862	-490,519 -6,779,718 -12,499,048 68,837,296	3,649 7 882 12,585 27,380	3,496 7,844 12,641 28,434	-153 -38 56 1,054
Standard Deduction									
Total	55,511,480	58,172,237	2,660,757	421,476,679	479,127,049	57,648,370	7,592	8,236	644
inder \$5,000 5,000 under \$10,000 10,000 under \$15,000 15,000 or more	23,548,613 16,188,602 8,807,708 6,966,557	22,788,742 16,974,512 9,411,037 8,997,946	-759,871 785,910 603,329 2,031,389	57.091,566 116,873,340 108,161,032 139,352,741	56,088,848 122,963,717 115,707,870 184,366,614	6,090,377 7,546,838	2,424 7,219 12,280 20,003	2.461 7.244 12.294 20,489	37 25 14 486
Low-income allowance									
Total	41,420,124	43,572,511	2,152,387	194,359,692	223,692,189	29,332,497	4,692	5,133	441
Inder \$5,000 5,000 under \$10,000 10,000 under \$15,000 15,000 or more	23,478,327 15,755,170 2,185,790 *837	22,743,987 16,637,463 4,187,787 3,274	-734,340 882,293 2,001,997 2,437	56,880,455 113,516,805 23,942,499 *19,933	56,001,485 120,218,660 47,408,679 63,365	-876,970 6,701,855 23,466,180 43,432	2,422 7,205 10,953 *23,814	2,462 7,225 11,320 19,354	40 20 367 *—4,460
Percentage									
Total	14,091,356	14,599,726	506,370	227,118,987	255,434,860	26,315,873	16,117	17,495	1,378
inder \$5,000 5,000 under \$10,000 10,000 under \$15,000 15,000 or more	70,286 433,432 6,621,918 6,965,720	44,755 337,049 5,223,250 8,994 672	-25,531 -96,383 -1,398,668 2,028,952	211,111 3,356,535 84,218,533 139,332,608	87,364 2,745,057 68,299,191 184,303,249	-123,747 -611,478 -15,919,342 44,970,441	3,003 7,744 12,718 20,002	1,952 8,144 13,075 20,490	-1,051 400 357 488
leturns with no adjusted gross income	643 791	546 763	97,028	-6,304,555	-6,910,119	-605,564	-9,792	-12,638	-2,846
Form of deductors and even				Deduction (Thousands of			Averag	e deductions	

	Form of deduction and size	(ft	housands of dollar	s)	(Dollars)			
	of adjusted gross income	1975	1976	Change, 1975 to 1976	1975	1976	Change, 1975 to 1976	
		(10)	(11)	(12)	(13)	(14)	(15)	
	All Returns	1						
Total		223,181,778	247,644,764	24,462,986	2,714	2,924	210	
Under 55,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more		40,163,989 39,023,736 38,697,827 105,296,226	41 166,745 40,831,245 37,786,889 127,859,884	1,002,756 1,807,509 —910,938 22,563,658	1,612 1,955 2,586 4,698	1,719 2,052 2,596 4,863	107 97 10 165	
Return	ne With Adjusted Gross Income and-				1			
	Itemized Deductions							
Total		122,260,661	133,890,976	11,630,375	4,689	5,159	470	
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more		1 925,291 11 460,454 21,178 908 87,695,947	1,769,053 9,806,332 18,437,324 103,878,267	-156,238 -1,654,122 -2,741,584 16,182,320	2,713 3,044 3,440 5,678	2,947 3,360 3,586 6,007	234 316 146 329	
	Standard Deduction	*********	113,753,788	12.832.607				
Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more		100,921,181 38,238,698 27,563,282 17,518,919 17,600,279	39,397,693 31,024,913 19,349,565 23,981,617	12,832,607 1,158,995 3,461,631 1,830,646 6,381,338	1,618 1,623 1,702 1,989 2,526	1,955 1,728 1,827 2,056 2,665	137 105 125 67 139	
	Low-income allowance							
Total		89.409.861 38.205.187 27.054.944 4.148.841 *889	78,495,854 39,383,913 30,598,292 8,509,896 3,754	9,085,993 1,178,726 3,543,348 4,361,055 2,865	1,675 1,627 1,717 1,898 1,062	1,801 1,731 1,839 2,032 1,146	126 104 122 134 84	
	Percentage							
Total		31,511,318 33,511 508,338 13,370,078 17,599,391	35,257,934 13,780 426,621 10,839,669 23,977,863	3,746,616 19,731 81,717 2,530,409 6,378,472	2,236 476 1,172 2,019 2,526	2,415 307 1,265 2,075 2,665	179 169 93 56 139	
Returns with no adjusted gross inco	me	-	-	-	-	-	-	

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based NOTE. Averages computed on adjusted gross income less deficit. Detail may not add to total because of rounding



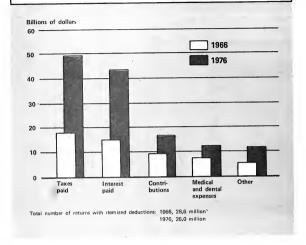
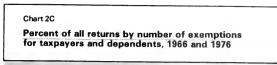


Table 2B.—Number of Returns and Number of Exemptions by Type, 1975 and 1976

Exemptions by type	1975	1976	Change, 1975 to 1976
	(1)	(2)	(3)
All Exemptions			
Number of returns	82,229,332 212,202,596 159,140,845	215,773,937	3,57
Exemptions for Taxpayers Number of returns Number of exemptions	82,229,332 126,560,899	84,670,389 129,210,683	2,44 2,64
Number of returns Number of exemptions for Age 65 or Over Number of exemptions	7,683,135 9,937,208	7,975,070 10,430,763	25 45
Exemptions for Blindness Number of returns Number of exemptions	206,988 217,592	174,867 177,671	=======================================
Exemptions for Texpayers' Dependents Number of returns Number of exemptions	34,624,433 75,486,897		

NOTE Detail may not add to total because of rounding



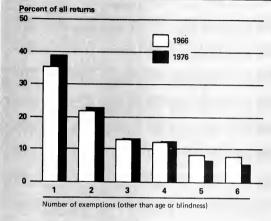


Table 2C.—Nontaxable Returns With Adjusted Gross Incomes of \$200,000 or More: Itemized Deductions as a Percent of Adjusted Gross Income

[All figures are estmates based on samples]

Itemized deductions by type	Number of returns with specified itemized deductions as a percent of adjusted gross income							
	Total	Under 10 percent	10 under 30 percent	30 under 100 percent	100 percent or more			
	(1)	(2)	(3)	(4)	(5)			
itemated deductions all and definite represe deduction said and definite represe deduction should be seduction should be seduction of the deduction of the deduction of the seduction of the sedu	68 29 60 53 54 10 56	11 29 48 42: 13 4 33	3 - 12 3 9 - 12	12 (1) (7) 8 14 3 3				

its included in the under 10 percent class because of the small number of returns on which they were based its included in the 10 under 30 percent class because of the small number of returns on which they were based

00							maivi	ada, rici	.u	
		Net casualty or theft loss	Amount	(17)	1,570,409	.193 .3,967 .227 .2050 .16,338	13,904 22,770 19,258 98,235 29,863	57,115 41,930 72,383 60,142 40,898	282,993 242,686 152,082 229,126 108,321	53,440 17,055 3,336 2,098
	Miscellaneous deductions		Number of returns	(91)	1,998,333	.278 .572 .3,373 2,330 11,686	16.264 36,842 40,021 55,743 53,776	71,374 60,010 65,330 73,848 89,294	279,910 279,910 299,999 76,264	15,921 3,839 503 216
	Miscellaneou		Amount	(15)	11,913,508	3,685 16,097 24,568 27,660 58,616	61,076 108,320 127,385 251,306 227,841	262,650 288,594 332,617 332,090 407,822	2,184,156 1,888,963 1,379,720 1,959,156 1,113,958	482.049 232.560 72.615 70,005
		Total	Number of returns	(14)	21,77,1915	10,643 32,148 35,085 99,600 164,328	284,383 371,707 446,521 507,421 616,030	743,462 756,743 896,654 919,058 1,006,253	4,957,551 3,825,570 2,517,623 2,664,900 726,431	151,219 31,700 3,643 1,242
		suog	Amount	(13)	16,792,387	1,703 16,141 15,325 49,567 101,602	140,017 174,905 234,586 221,615 327,134	339,845 327,829 408,481 427,978 466,944	2,538,505 2,310,158 1,817,700 2,964,186 1,788,716	913,488 614,092 245,327 346,524
		Confinbutions	Number of returns	(12)	24,434,659	13,368 35,033 49,003 125,152 217,990	325,498 446,471 518,594 570,265 733,199	820,389 829,303 965,836 1,007,251	5,370,903 4,266,393 2,826,075 3,112,502 871,222	35,050 35,050 3,933 1,328
		1gage	Amount	(11)	27.822,357	11,502 37,313 32,747 91,270 164,487	255,918 322,105 306,242 422,753 546,299	653,150 706,019 883,793 947,286 1,059,162	6,160,154 5,194,680 3,646,800 4,515,530 1,478,048	313,003 62,632 8,242 3,221
	bad	Home mortgage	Number of returns	(10)	19,255,525	11,929 25,940 23,066 67,839 136,970	215,550 304,510 273,095 400,413 485,778	580,919 637,995 764,554 819,594 891,191	4,585,627 3,618,394 2,312,293 2,410,737 572,819	98,696 15,650 1,511 455
Table 2.1—Returns With Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income All gases are entires taked on another-moves arount are a floosands of others.	Interest		Amount	(6)	43,415,463	18,328 48,477 49,967 143,338 236,020	354,609 474,677 461,332 639,277 866,075	972,511 1,083,603 1,344,090 1,440,105 1,570,478	9,091,663 7,694,802 5,326,644 6,865,101 3,007,807	1,055,394 436,995 123,402 110,749
		Total	Number of returns	(8)	23,366,640	13,755 27,532 35,985 109,893 179,895	271,125 401,054 436,164 532,451 677,374	781,914 824,618 979,175 989,196 1,065,060	5,371,648 4,184,630 2,684,294 2,876,363 745,510	146,505 28,262 3,155 1,082
		paid	Amount	(2)	49,610,062	50,292 35,008 44,130 122,190 204,133	296,451 448,988 497,587 584,502 762,635	907.723 970.062 1,173.657 1,279.931 1,470.705	8,515,018 8,256,549 6,540,905 9,709,404 4,805,919	1,795,656 752,072 203,055 183,489
		Taxes paid	Number of returns	(9)	25,860,608	25.152 51,130 72,060 161,351 258,039	381,682 490,336 571,242 651,866 795,858	900,076 915,922 1,070,065 1,083,400 1,161,092	5,664,435 4,416,955 2,892,178 3,183,865 892,551	180,194 35,813 4,004 1,342
and by	d dontal	expenses deducted	Amount	(2)	12,159,556	16,705 26,172 52,756 148,750 257,781	494,428 368,422 596,534 496,753 589,876	597,507 477,308 540,018 512,103 502,674	2,404,227 1,506,721 885,074 1,151,306 401,995	95,202 32,620 3,712 911
эу Туре	Moderal an		Number of returns	(4)	19,062,751	15,157 25,889 44,795 144,554 234,404	341,218 426,247 510,531 555,084 658,653	744,482 732,004 845,470 840,660 867,221	4,104,654 3,089,644 1,968,210 2,207,134 566,503	97,889 19,451 2,204 693
uctions !		Total	deductions	(3)	133,890,976	90,714 141,894 186,767 491,525 858,153	1,346,581 1,575,312 1,917,423 2,193,454 2,773,560	3,080,235 3,147,396 3,798,863 3,992,208 4,418,623	24,733,569 21,657,192 15,950,042 22,649,153 11,118,395	4,341,788 2,068,339 648,111 711,677
ons: Ded		Adjusted gross income		(2)	581,678,757	14,314 92,176 201,175 585,688 1,205,236	2,218,017 3,190,665 4,299,753 5,618,693 7,565,493	9,491,270 10,534,871 13,414,750 14,649,250 16,889,546	99,004,390 98,742,630 78,918,767 116,921,691 59,033,936	23,591,504 10,045,058 2,670,679 2,779,206
Deducti		Number of returns		(1)	25,951,389	25,180 63,847 78,569 165,191 267,459	400,044 490,781 572,767 657,370 797,482	903,036 915,922 1,072,817 1,084,870 1,163,668	5,674,165 4,420,413 2,895,179 3,186,819 894,129	180,447 35,878 4,010 1,346
With Itemized		Size of adjusted gross income							-11:	s ()
Table 2.1—Returns With Itemized Deductions: Deducti					All returns, Total	\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	\$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$9,000 under \$9,000 \$9,000 under \$10,000	\$10,000 under \$11,000 \$11,000 under \$12,000 \$13,000 under \$13,000 \$14,000 under \$14,000 \$14,000 under \$15,000	\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more

Table 2.1—Returns With Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income—Continued (if have an element based on samples—more) are of incounts to the continued of the

				Medical and dental	id dental				Interest paid	paid					Miscellaneous deductions	deductions	
Size of adjusted gross income	Number of refurns	Adjusted gross	Total	expenses deducted	deducted	laxes paid	paed	Total	je je	Home mortgage	wtgage	Contributions	suons	Total	_	Net casually or theft loss	ually loss
		шсош	oegnctions	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(2)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(11)
Taxable returna, total	24,593,594	571,295,050	126,669,988	17,931,901	10,078,512	24,559,315	48,078,667	22,337,557	41,287,122	18,417,982	26,512,597	23,334,173	16,080,691	20,876,913	11,144,996	1,914,614	1,275,916
\$1 under \$1.000 \$1,000 under \$2.000 \$2,000 under \$3.000 \$4,000 under \$5.000	.376 15.919 23.071 46.175 86.673	27.2 21.133 57,126 166,607 393,719	2,510 2,567 9,028 83,691 193,439	.370 .3,387 42,304 77,082	. 142 . 26 . 1.367 . 22,466 . 50,628	.376 .12,637 23,071 46,175 85,873	*825 *897 4.211 24.092	376 125 3,540 31,121 53,460	1,397 1,428 1,681 14,174 49,583	.370 .125 .285 .17,239 31,347	.654 .125 .11,177 .27,567	.376 .270 6,647 35,155 75,034	770 *5 431 14,970 32,423	.376 .5,749 33,005 57,035	7. 11.339 7.989 7.989		. 542
55,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$9,000 under \$9,000 \$9,000 under \$10,000	194,934 305,303 439,375 570,337 726,496	1,086,630 1,992,979 3,314,204 4,881,004 6,895,052	496,383 836,266 1,246,110 1,681,028 2,330,874	178,002 264,607 393,797 474,018 595,077	139,672 205,588 368,138 352,156 446,966	194,681 305,303 438,127 567,846 725,132	129,703 247,572 353,516 479,444 671,143	126.400 237,463 325,621 460,736 619,013	128.768 227.009 259.457 497.948 746,621	101,603 165,630 180,930 337,769 444,141	147,719 147,719 161,579 330,959 470,283	169,472 283,539 410,844 501,818 668,195	62,030 99,749 181,863 191,492 276,021	156,366 242,135 349,811 445,082 563,489	36.209 56.347 83,136 159,988	10,098 22,056 40,565 50,206	9,749 9,595 8,999 39,469 26,873
\$19 000 under \$11 000 \$11 000 under \$12 000 \$12 000 under \$13 000 \$13 000 under \$14 000 \$14,000 under \$15 000	851,008 884,189 1,045,333 1,667,090 1,149,435	8,946,355 10,168,827 13,074,229 14,409,902 16,685,142	2,727,897 2,929,965 3,598,118 3,863,129 4,291,874	697,207 703,210 821,120 825,743 854,431	470,897 444,734 495,319 486,745 472,884	849,639 884,189 1,043,829 1,065,620 1,146,860	845,013 921,503 1,132,661 1,251,217 1,442,859	738,083 794,979 956,881 972,340 1,054,507	876.759 1,000.563 1,279.886 1,390,541 1,527,321	542,589 610,926 743,676 804,988 881,938	590,020 660,265 844,672 915,124 1,031,658	777,956 802.130 960,297 989,604 1,080,189	310,087 313,702 390,219 412,153 455,679	703,176 734,778 878,627 905,253 996,152	225 140 249,464 300,034 322,473 393,132	65,130 57,045 62,167 71,936 88,972	40,330 31,282 54,231 58,443 40,752
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$50,000 under \$100,000	5,623,117 4,395,425 2,884,072 3,172,632 891,441	98,123,634 98,193,706 78,609,367 116,398,973 58,868,621	24,202,370 21,380,864 15,795,213 22,308,347 11,001,074	4,063,512 3,071,373 1,982,048 2,196,146 565,367	2.224,624 1.443,462 869,217 1.052,215 400,021	5,614,530 4,393,273 2,881,270 3,169,898 890,083	8,434,009 8,207,789 6,509,942 9,662,866 4,782,858	5,335,316 4,164,576 2,675,458 2,865,740 743,221	8,957,860 7,620,955 5,262,887 6,765,680 2,976,613	4,556,283 3,601,189 2,307,723 2,401,695 571,423	6,085,030 5,153,280 3,635,582 4,488,637 1,474,837	5,324,318 4,246,983 2,815,413 3,100,652 869,130	2,488,414 2,282,577 1,785,807 2,916,451 1,752,678	4,922,625 3,806,913 2,509,155 2,655,235 724,465	2.097,463 1,826,081 1,367,359 1,911,135	394,735 335,655 279,278 299,603 75,666	241,118 200,349 151,726 217,392 91,119
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	180,027 35,818 **5,348	23,535,913	4,288,272 2,047,002 1,353,965	19,425	32,403	179.804 35,759	1,790,352 750,953 386,220	146,136 28,213 4,232	1,042,065	98,462 15,626 1,965	308,727 62,138 •11,449	175.893 35.003	909,615	150.834	452,010 224,297	15,848	33,911
Total nontaxable returns	1,357,795	10,383,707	7,220,988	1,130,850	2,081,043	1,301,293	1,531,395	1,029,083	2,128,342	837,543	1,309,759	1,100,486	711,696	895,002	768,512	83,719	294,491
All returns, surmany thefet \$5,000 (Meder \$5,000) (Meder \$5,000) (\$5,000 (wider \$15,000) (\$15,000 or more	600,246 2,918,444 5,140,313 17,292,386	2,098,588 22,892,622 64,979,686 491,707,862	1 769,053 9,806,332 16,437,324 103,878,267	464,799 2,491,733 4,029,837 12,076,382	502,164 2,546,014 2,629,610 6,481,767	567,732 2,890,964 5,130,555 17,271,337	455,754 2,590,163 5,802,078 40,762,067	367,060 2,318,168 4,639,963 16,041,449	496,150 2,795,970 6,410,787 33,712,557	265,744 1,679,346 3,694,253 13,616,182	337,319 1,853,316 4,249,410 21,382,311	440,546 2,594,027 4,736,497 16,663,589	184,359 1,098,256 1,971,077 13,538,695	341,804 2,226,062 4,324,170 14,879,879	130,626 775,928 1,623,773 9,383,181	16,239 202,646 359,856 1,417,592	22,775 184,030 272,468 1,091,136
Estimate should be used with cause of the small number of surple returns on which hap were based and (B) contained frequences or amounts that include the data than develope forcase of this small number of surple returns on which they were based and (B) contained frequences or amounts that include the data thous develope from avoiding some of uses.	small number of nd because of the	sample returns or small number of	in which it is base sample returns.	ed on which they w	vere based and	f (b) combined i	frequencies or t	amounts that in	clude the data (Thus deleted fro	m another size	dass		1			

Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected Marital Status

[All figures are estimates based on samples-money amounts are in thousands of dollars]

					All Re					
Size of edjusted gross income	Number of	Adjusted	Total	Exemptions	Taxable	ıncome	Income tax	after credits	Total inc	ome tax
344 0. 44,444 3.444	returns	gross	deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	25,951,389	581,678,757	133,690,976	66,181,359	25,169,407	383,621,001	24,581,087	90,004,966	24,593,594	90,879,002
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$12,000	89,027 243,760 667,503 1,063,548 1,454,852 1,818,958	105,490 766,863 3,423,253 7,490,419 13,184,186 20,025,141	232,608 678,291 2,204,734 3,492,736 4,967,014 6,227,631	130,967 385,009 1,203,045 2,175,568 3,038,264 4,178,377	26,517 97,006 393,484 908,605 1,378,688 1,781,754	9,939 76,430 485,073 2,091,016 5,352,373 9,714,605	*15,794 69,207 281,399 743,694 1,296,484 1,734,223	*645 7,529 49,397 236,815 711,199 1,391,211	16,295 69,246 281,607 744,678 1,296,833 1,735,197	1,973 8,343 50,940 240,041 712,994 1,394,684
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000	2,157,687 2,373,876 2,282,778 2,181,179 4,420,413 2,895,179	28,064,000 35,665,295 38,806,637 41,422,004 98,742,630 78,918,767	7,791,071 9,313,851 9,791,444 10,046,897 21,657,192 15,950,042	5,313,275 6,082,895 6,055,142 5,609,813 12,061,877 7,846,696	2,149,390 2,367,552 2,279,093 2,175,105 4,415,795 2,891,465	14,994,735 20,307,509 22,976,155 25,635,684 65,044,830 55,140,903	2,111,686 2,341,735 2,266,292 2,162,122 4,394,823 2,883,398	2,256,494 3,214,866 3,823,562 4,476,956 12,202,798 11,309,417	2,112,423 2,343,491 2,266,703 2,162,358 4,395,425 2,884,072	2,265,039 3,218,205 3,834,735 4,479,659 12,213,346 11,322,807
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$100,000 \$200,000 under \$500,000 \$500,000 under \$500,000 \$500,000 under \$1,000,000	3,186,819 894,129 180,447 35,878 4,010 1,346	116,921,691 59,033,936 23,591,504 10,045,058 2,670,679 2,779,206	22,649,153 11,118,395 4,341,788 2,068,339 648,111 711,677	8,737,481 2,539,774 512,957 96,380 10,383 3,458	3,181,416 892,671 179,844 35,710 3,975 1,337	85,611,588 45,434,632 18,766,233 7,897,122 2,017,047 2,064,926	3,170,430 889,640 179,299 35,572 3,962 1,327	20,684,796 15,054,609 8,063,014 4,056,080 1,171,233 1,294,343	3,172,632 891,441 160,027 35,818 4,004 1,344	20,763,359 15,253,417 8,245,383 4,218,366 1,253,387 1,402,324
Taxable returns, total	24,593,594	571,295,050	126,669,966	62,627,123	24,584,941	382,093,515	24,581,087	90,004,966	24,593,594	90,879,002
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$0,000 under \$8,000 \$10,000 under \$12,000	16,295 69,246 281,607 744,678 1,296,833 1,735,197	21,406 223,733 1,480,349 5,307,183 11,776,056 19,115,182	5,076 92,719 689,823 2,082,376 4,011,903 5,657,862	13,532 63,237 361,409 1,290,519 2,518,370 3,861,413	*15,794 69,207 281,423 742,755 1,295,217 1,734,425	*8,492 68,218 432,687 1,948,074 5,250,752 9,603,616	*15,794 69,207 281,399 743,694 1,296,484 1,734,223	*645 7,529 49,397 236,815 711,199 1,391,211	16,295 69,246 261,607 744,678 1,296,833 1,735,197	1,973 8,343 50,940 240,041 712,994 1,394,684
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$16,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000	2,112,423 2,343,491 2,266,703 2,162,356 4,395,425 2,884,072	27,484,131 35,212,675 38,532,995 41,063,106 98,193,706 78,609,367	7,461,248 9,055,345 9,645,308 9,793,591 21,380,864 15,795,213	5,137,034 5,979,426 5,993,672 5,752,019 11,993,492 7,814,267	2,111,952 2,343,238 2,266,813 2,162,309 4,395,169 2,883,569	14,887,515 20,179,404 22,895,361 25,517,906 64,821,345 55,004,193	2,111,686 2,341,735 2,266,292 2,162,122 4,394,823 2,883,398	2,256,494 3,214,866 3,823,562 4,476,956 12,202,798 11,309,417	2,112,423 2,343,491 2,266,703 2,162,356 4,395,425 2,884,072	2,265,039 3,218,205 3,834,735 4,479,659 12,213,346 11,322,607
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$500,000 \$300,000 under \$1,000,000 \$10,000,000 or more	3,172,632 891,441 180,027 35,818 **5,348	116,398,973 58,868,621 23,535,913 10,027,946 5,443,709	22,308,347 11,001,074 4,288,272 2,047,002 **1,353,965	8,695,766 2,531,202 511,726 96,220 **13,822	3,171,854 890,785 179,632 35,690 **5,309	65,401,349 45,352,641 18,748,020 7,894,303 4,079,641	3,170,430 889,640 179,299 35,572 **5,289	20,684,796 15,054,609 8,063,014 4,056,080 **2,465,576	3,172,632 891,441 180,027 35,818 **5,348	20,763,359 15,253,417 8,245,383 4,218,366 **2,655,711
Total nontaxable returns	1,357,795	10,383,707	7,220,968	3,554,236	584,466	1,527,486	-	-	-	-
All returns, summary Under \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	600,246 2,918,444 5,140,313 5,674,165 11,618,221	2,098,568 22,892,622 64,979,686 99,004,390 392,703,472	1,769,053 9,806,332 18,437,324 24,733,569 79,144,698	965,732 5,967,120 12,414,677 15,024,824 31,809,005	247,617 2,556,683 5,101,124 5,661,770 11,602,213	208,698 7,806,133 34,282,018 59,346,870 281,977,281	171,535 2,235,043 4,994,084 5,621,974 11,558,451	19,890 985,696 5,151,915 10,011,174 73,836,291	172,214 2,236,445 4,997,055 5,623,117 11,564,763	23,013 991,278 5,164,487 10,027,834 74,672,389

Footnotes at end of table

Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected Marital Status—Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

				J	ant returns of hu	sbands and with	es			
Size of adjusted gross income	Number of	Adjusted	Total	Exemptions	Taxable	income	Income tax	after credits	Total inc	ome tax
out of adjusted grown recent	returns	gross	deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	{14}	(15)	(18)	(17)	(18)	(19)	(20)
All returns, total	21,339,926	511,330,274	114,458,536	59,947,208	20,844,151	338,175,946	20,390,750	79,927,681	20,401,529	79,663,82
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000	26,155 78,093 318,520 593,483 851,404 1,201,217	30,211 249,255 1,640,223 4,194,989 7,736,313 13,260,648	142,310 284,114 1,071,019 2,058,277 3,028,239 4,285,437	68,675 194,888 745,232 1,520,674 2,229,720 3,328,064	*3,582 141,955 474,457 798,090 1,182,076	*899 110,489 785,055 2,586,154 5,694,972	-249 73,654 348,781 723,169 1,126,661	-9 6,444 66,514 295,048 730,020	*376 *279 73,833 349,566 723,502 1,127,526	*1,056 *55; 7,59 69,475 296,370 732,486
\$12,000 under \$14,000 \$14,000 under \$15,000 \$16,000 under \$16,000 \$16,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$25,000	1,680,068 1,955,410 1,918,876 1,904,833 4,064,819 2,723,538	21,873,325 29,400,890 32,618,047 36,184,443 90,907,073 74,263,917	6,119,872 7,701,767 8,260,511 8,818,603 19,919,589 14,942,142	4,671,755 5,511,605 5,523,389 5,452,931 11,587,694 7,610,583	1,674,708 1,951,596 1,916,576 1,900,145 4,061,622 2,719,950	11,096,882 16,212,226 18,844,296 21,974,642 59,419,808 51,727,601	1,637,723 1,927,582 1,904,041 1,887,803 4,040,999 2,714,178	1,564,313 2,437,010 3,004,504 3,708,964 10,936,482 10,492,529	1,638,257 1,929,336 1,904,451 1,886,031 4,041,331 2,714,822	1,572,541 2,440,231 3,014,784 3,711,669 10,946,061 10,503,997
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,001,451 822,234 163,797 31,600 3,357 1,073	110,094,255 54,234,651 21,406,288 8,826,705 2,227,212 2,181,629	21,176,533 10,001,424 3,826,710 1,752,541 529,691 537,756	8,477,411 2,434,097 488,193 89,839 9,412 3,048	2,999,087 821,011 163,326 31,474 3,330 1,066	80,448,577 41,825,675 17,118,242 6,996,660 1,692,268 1,641,499	2,989,069 818,176 162,927 31,360 3,318 1,058	19,181,206 13,683,006 7,280,206 3,552,691 971,337 1,017,399	2,991,026 619,723 163,483 31,560 3,353 1,072	19,237,944 13,850,120 7,436,155 3,694,616 1,040,768 1,107,400
Taxable returns, total	20,401,529	503,344,694	109,542,803	57,067,224	20,393,707	336,918,536	20,390,750	78,927,681	20,401,629	79,663,828
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000	*376 *279 73,833 349,566 723,502 1,127,626	*272 *992 397,729 2,517,148 6,601,159 12,457,235	*2,510 *720 190,223 1,050,182 2,334,368 3,651,775	*1,593 *449 127,622 790,718 1,776,547 3,026,328	73,578 73,578 347,643 721,902 1,126,862	190 62,766 690,035 2,495,146 5,586,425	73,654 73,654 348,781 723,169 1,126,661	-9 6,444 66,514 295,048 730,020	*376 *279 73,833 349,566 723,502 1,127,526	*1,059 *557 7,591 69,475 296,370 732,488
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$16,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$25,000	1,638,257 1,929,336 1,904,451 1,888,031 4,041,331 2,714,822	21,337,748 29,012,638 32,373,386 35,864,925 90,389,835 74,023,246	5,845,650 7,509,278 8,145,271 8,603,993 19,672,822 14,809,704	4,501,277 5,417,868 5,465,186 5,397,605 11,521,752 7,581,367	1,637,989 1,929,085 1,904,362 1,887,983 4,041,146 2,714,320	10,992,367 16,086,976 18,764,052 21,863,737 59,197,024 51,636,473	1,637,723 1,927,582 1,904,041 1,887,803 4,040,999 2,714,178	1,564,313 2,437,010 3,004,504 3,708,964 10,936,482 10,492,529	1,638,257 1,929,336 1,904,451 1,888,031 4,041,331 2,714,822	1,572,541 2,440,231 3,014,784 3,711,665 10,946,067 10,503,997
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$500,000 \$1,000,000 or more	2,991,028 819,723 163,483 31,560 **4,425	109,701,544 54,080,725 21,365,566 8,815,446 **4,405,100	21,017,444 9,925,599 3,783,094 1,737,658 1,062,512	6,443,443 2,425,976 487,142 89,708	2,990,333 819,127 163,171 31,462 4,395	80,245,954 41,743,808 17,104,972 6,995,420 **3,333,193	2,989,069 818,178 162,927 31,360 **4,375	19,161,206 13,683,006 7,280,206 3,552,691 1,988,736	2,991,026 619,723 163,483 31,560 **4,425	19,237,944 13,850,120 7,436,155 3,694,616 **2,148,168
Total nontaxable returns	938,299	7,985,580	4,915,733	2,979,964	450,444	1,357,409	-	-	-	-
Ni returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	229,361 1,638,294 3,826,466 4,833,938 10,811,669	845,280 13,005,711 48,858,567 84,476,786 364,141,930	844,667 5,739,291 14,030,773 21,155,418 72,688,387	535,988 4,223,200 10,529,287 13,858,457 30,700,277	40,342 1,377,842 3,799,677 4,825,424 10,800,866	24,348 3,458,251 24,276,380 49,546,637 260,870,330	19,033 1,126,820 3,695,976 4,787,834 10,761,087	1,126 366,888 3,403,062 8,041,748 67,114,856	19,551 1,128,005 3,698,735 4,788,966 10,766,372	3,435 371,618 3,414,313 8,057,397 67,817,066

Footnotes at end of table

Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected Marital Status—Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

				Sep	arate returns of	husbands and w	tves			
Size of ediusted gross income	Number of	Adjusted	Total	Exemptions	Taxable	income	Income tax	after credits	Total inc	ome tax
	returns	gross income	deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	447,426	6,085,711	1,465,921	617,771	432,422	4,029,381	423,768	971,897	424,209	980,646
Under \$2,000	8,148 25,228 32,498 38,543 39,877 64,187	11,259 78,874 178,488 264,917 359,207 708,059	5,902 31,113 72,474 83,256 99,321 167,860	9,423 33,983 41,738 53,198 52,878 79,337	*3,553 21,039 29,028 38,266 38,993 63,966	*480 17,251 70,376 128,686 207,431 461,786	*298 16,392 28,775 37,817 38,993 63,937	*30 1,731 8,772 17,641 33,816 86,517	*298 16,397 28,775 38,016 38,993 63,937	1,815 8,772 17,907 33,816 66,517
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000	53,882 62,864 45,869 31,037 27,273 6,020	693,297 936,826 778,061 590,603 581,940 158,194	136,950 204,630 174,207 118,034 116,352 37,578	69,179 99,203 66,417 41,555 37,632 7,764	53,482 61,755 45,869 31,036 27,273 6,019	487,286 642,621 535,437 431,014 427,957 112,860	53,482 61,755 45,869 31,034 27,273 6,019	98,790 138,630 122,044 100,731 112,865 32,133	53,862 61,756 45,869 31,035 27,273 6,020	99,090 138,630 122,044 100,731 112,721 32,642
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$50,000 \$500,000 under \$1,000,000 \$1,000,000 or more	8,134 3,343 478 171 39 35	298,989 216,481 61,013 52,823 26,659 90,019	79,774 54,808 17,864 16,317 7,547 41,934	16,819 5,495 762 272 65 53	8,131 3,330 451 160 38 33	202,516 156,387 42,432 37,596 19,053 48,212	8,125 3,329 450 151 38 31	66,596 65,430 21,799 19,757 12,655 32,140	6,129 3,342 451 163 39 34	67,416 66,928 22,351 21,095 13,396 34,546
Taxable returns, total	424,209	5,990,420	1,388,587	577,427	423,977	4,025,069	423,768	971,897	424,209	980,646
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$8,000 under \$10,000 \$10,000 under \$12,000	*298 16,397 28,775 38,016 38,993 63,937	*502 52,656 158,157 260,947 351,770 705,512	20,132 52,035 80,412 93,675 164,628	*224 16,977 35,951 52,323 50,663 79,128	*298 16,392 28,775 38,016 38,993 63,937	*279 15,559 70,171 128,212 207,431 461,756	*298 16,392 28,775 37,817 36,993 63,937	*30 1,731 8,772 17,641 33,816 86,517	*298 16,397 28,775 38,016 38,993 63,937	1,815 8,772 17,907 33,816 66,517
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000	53,682 61,756 45,869 31,035 27,273 6,020	693,297 920,632 778,061 590,564 581,940 158,194	136,950 183,808 174,207 118,032 116,352 37,578	69,179 94,217 68,417 41,553 37,632 7,764	53,482 61,755 45,869 31,034 27,273 6,019	487,286 642,621 535,437 430,980 427,957 112,860	53,482 61,755 45,869 31,034 27,273 6,019	98,790 136,630 122,044 100,731 112,685 32,133	53,682 61,756 45,869 31,035 27,273 6,020	99,090 138,630 122,044 100,731 112,721 32,842
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$700,000 under \$1,000,000	8,129 3,342 451 **236	298,797 216,431 56,720 **166,238	79,767 54,805 13,571 **62,635	16,811 5,492 717 **381	6,126 3,329 451 **228	202,338 156,343 42,432 ••103,409	8,125 3,329 450 **220	66,596 65,430 21,799 64,552	6,129 3,342 451 **236	67,416 66,928 22,351 **69,037
Total nontaxable returns	23,217	95,291	77,334	40,344	6,445	4,311	-	-	-	_
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	38,785 105,509 155,745 101,894 45,493	115,899 776,647 1,950,210 1,756,636 1,486,119	50,023 242,044 421,329 380,352 372,173	48,194 143,025 204,405 153,285 68,861	29,752 101,127 154,216 101,892 45,435	27,837 396,387 1,335,133 1,223,012 1,047,012	21,622 100,653 154,187 101,890 45,416	3,011 58,979 266,970 277,742 363,194	21,627 100,852 154,387 101,892 45,451	3,095 59,244 269,270 277,743 371,294

Footnotes at and of table

Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected Marital Status—Continued

					Returns of head	s of households				
Size of adjusted gross income	Number of	Adjusted	Total	Exemptions	Taxable	income	Income tax	after credits	Total inci	ome tax
	returns	gross	deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Ul returns, lotal	1,276,485	18,171,151	5,040,537	2,533,268	1,231,241	10,674,925	1,167,624	2,168,050	1,167,938	2,188,99
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000	"3,503 14,867 66,089 145,303 216,361 223,310	*710 48,114 355,157 1,015,703 1,956,770 2,451,738	*10,632 45,971 201,381 415,969 651,481 706,019	*5 276 22,056 116,338 275,825 400,306 439,090	*7,246 54,722 131 930 208,594 223 303	*4,147 47,042 338 267 911 337 1,306,636	*4,179 23,863 106,861 206,432 222,903	*330 2,198 33,174 123,038 191,179	*4,182 23,663 106,861 206,432 222,910	*44 2,15 33,17 123,03 191,20
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$30,000	153,715 116,856 107,886 60,538 80,891 36,880	1,997,313 1,761,770 1,832,514 1,155,105 1,786,403 1,001,809	564,049 466,942 444,623 286,248 424,413 202,834	311,462 239,299 235,730 119,905 169,826 84,514	152,651 116,856 107,611 60,538 80,862 36,880	1,125,429 1,055,529 1,152,233 748,952 1,192,272 714,461	152,423 116,365 107,611 60,339 80,725 36,249	178,021 178,785 205,068 139,578 235,736 153,992	152,423 116,365 107,611 60,339 80,725 36,249	178,02 176,78 205,06 139,57 235,74 154,92
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$500,000 \$1,000,000 or more	33,072 13,590 2,830 665 100 29	1.192,684 916,018 380,876 190,353 66,844 61,269	257,657 200,943 84,295 50,184 14,681 12,216	76,427 29,328 6,069 1,527 222 70	33,006 13,455 2,806 652 100 29	859,239 667,565 291,237 139,634 51,942 48,983	32,766 13,377 2,754 649 99 29	222.525 243.155 128,342 73,136 29,406 30,388	32,956 13,454 2,779 661 99 29	225,30 250,41 131,33 76,44 31,78 31,52
Taxable returns, total	1,167,938	17,488,085	4,592,512	2,300,987	1,167,826	10,596,844	1,167,624	2,168,050	1,167,938	2,188,99
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$10,000	*4,182 23,863 106,861 206,432 222,910	*14,031 129,110 765,657 1,863,807 2,447,194	*7,570 64,250 264,732 588,906 702,943	"3,145 34,906 192,891 365,507 437,755	*4,179 23,863 106,861 206,432 222,903	"3,343 29,954 308,034 909,394 1,306,503	*4 179 23,863 106,861 206,432 222,903	*330 2.198 33,174 123,038 191,179	*4,182 23,863 106,861 206,432 222,910	*44 2,19 33,17 123,03 191,20
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$18,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000	152,423 116,365 107,611 60,339 80,725 36,249	1,980,699 1,754,794 1,627,748 1,151,302 1,782,986 984,814	547.827 461.599 440,817 285,541 421,879 199,401	308,819 238,396 234,699 119,606 169,376 83,099	152,423 116,365 107,611 60,339 80,725 36,249	1 124,054 1,054,799 1,152,233 746,155 1,191,731 702,314	152,423 116,365 107,611 60,339 80,725 36,249	178,021 178,785 205,068 139,578 235,736 153,992	152,423 116,365 107,611 60,339 80,725 36,249	178,02- 178,78: 205,06- 139,57- 235,74- 154,92:
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$500,000	32,956 13,454 2,779 **760	1,187,913 907,563 373,727 255,471	257,490 191,154 81,925 **64,262	76,084 28,922 5,975 *1,740	32,890 13,454 2,755 748	854,978 687,486 286,553 1190,330	32,766 13,377 2,754 **748	222,525 243,155 128,342 **102,542	32,956 13,454 2,779 760	225,30 250,41 131,33 **108,23
\$1,000,000 under \$1,000,000 \$1,000,000 or more	29	61,269	12,216	70	29	48,983	29	30,388	29	31,52
Fotal nontaxable returns	110,547	683,066	448,025	232,261	63,415	78,080	-	-	-	-
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	40,184 407,939 430,603 231,702 168,057	147,557 3,228,898 5,226,938 3,971,501 5,596,256	115,169 1,210,264 1,467,551 1,000,330 1,247,223	62,315 757,485 864,438 481,047 367,983	23,072 379,420 429,532 231,427 167,790	14,984 1,285,828 2,898,584 2,490,196 3,985,333	*7,219 334,116 428,413 231,228 166,648	"465 158,274 447,451 445,180 1,116,679	*7,222 334,116 428,420 231,228 166,952	*57/ 156,27- 447,48 445,19 1,137,47

Footnotes at end of table

Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected Marital Status-Continued

[All foures are estimates based on samples-money amounts ere in thousands of dollars]

		-	Ret	turns of single po	ersons not heads	of households	or surviving spou	ises		
Size of adjusted gross income	Number of	Adjusted	Total	Exemptions	Taxable	ıncome	Income tax	after credits	Total inc	ome tax
	returns	gross	deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Ail returns, total	2,827,859	45,357,630	12,854,344	2,932,496	2,519,833	30,382,091	2,566,859	7,856,826	2,567,731	7,963,65
Under 52,000	47,968	60,230	56,074	37,835	22,964	9,459	*15,496	*616	*15,821	*88
\$2,000 under \$4,000	125,351	410,155	316,246	133,585	65,039	54,132	48,387	5,460	48,388	5,53
\$4,000 under \$6,000	240,135	1,205,805	827,655	277,744 279,653	165,785	253,575	155,107	31,984	155,135	32,34
\$6,000 under \$8,000 \$8,000 under \$10,000	271,913 339,923	1,915,030 3,067,670	881,089 1,155,656	339,101	255,615 325,724	831,230 1,631,802	247,251 320,632	119,312 257,827	247,251 320,648	119,31 258,29
\$10,000 under \$12,000	323,593	3,533,676	1,044,950	315,986	315,979	2,218,540	314,513	379,452	314,515	380,42
\$12,000 under \$14,000	268.811	3,482,384	965,677	257,580	267,138	2,275,278	266,671	413,928	266,874	413,93
\$14,000 under \$16,000	237,279	3,543,285	923,435	230,438	235,878	2,394,036	235,864	460,296	235,865	460,41
\$16,000 under \$18,000	205,718	3,502,625	894,629	218,678	204,608	2,395,203	204,342	484,321	204,343	485,21
\$18,000 under \$20,000	180,693	3,414,412	809,181	184,018	179,308	2,429,870	178,868	518,994	178,875	518,99
\$20,000 under \$25,000 \$25,000 under \$30,000	244,314 128,148	5,396,227 3,478,138	1,184,392 762,963	259,924 142,442	242,922 128,023	3,953,055 2,575,191	242,716 126,484	907,918 628,926	242,986 126,513	908,84 629,21
\$30,000 under \$50,000	142,944	5,292,836	1,113,994	163,931	139,974	4,080,416	139,875	1,209,988	139,924	1,227,92
\$50,000 under \$100,000	53,958 13,008	3,603,563 1,701,311	852,286 404,578	68,802 17,185	53,871 12,92 7	2,712,967 1,281,395	53,752 12,834	1,045,311 618,571	53,918 12,980	1,068,19 841,17
\$100,000 under \$200,000 \$200,000 under \$500,000	3,389	960,868	246,481	4.646	3.371	711.826	3,360	404,907	3,382	420.26
\$500,000 under \$1,000,000	506	344,488	95,415	665	499	249,106	499	155,222	505	164,66
\$1,000,000 or more	208	444,926	119,631	286	208	325,010	208	213,591	208	228,026
Taxable returns, total	2,567,731	43,912,000	11,001,681	2,608,178	2,567,345	30,310,909	2,566,859	7,856,826	2,567,731	7,963,657
Under \$2,000	*15.621	*20,631	*2,567	*11,716	*15,496	*8,213	*15,496	*616	*15,621	*884
\$2,000 under \$4,000	48,388	156,054	84,298	42,666	48,387	49,126	48,387	5,460	48,386	5,53
\$4,000 under \$6,000	155,135	795,347	383,299	162,725	155,107	249,797	155,107	31,984	155,135	32,34
\$6,000 under \$8,000	247,251	1,740,767	673,837	247,874	247,251	819,057	247,251	119,312	247,251	119.31
\$8,000 under \$10,000 \$10,000 under \$12,000	320,648 314,515	2,895,338 3,437,699	962,734 817,922	309,524 303,461	320,632 314,514	1,623,147 2,216,723	320,632 314,513	257,827 379,452	320,648 314,515	258,29 380,42
\$12,000 under \$14,000	266,674 235,865	3,455,030 3,522,082	926,536 899,592	254,513 228,542	266,671 235,864	2,273,982 2,393,849	266,671 235,864	413,928 460,296	266,674 235,865	413,83 460,41
\$14,000 under \$16,000 \$16,000 under \$18,000	235,865	3,478,410	867,539	216,442	204,342	2,393,549	204,342	484,321	204,343	485.21
\$16,000 under \$18,000 \$18,000 under \$20,000	178,875	3,476,410	771,195	181,850	178.875	2,425,828	178.868	518,994	178.875	518.98
\$20,000 under \$25,000	242,986	5,368,085	1,157,432	257,953	242,915	3,952,932	242,716	907,919	242,986	908.84
\$25,000 under \$30,000	126,513	3,430,139	745,379	141,019	126,513	2,543,741	126,484	628,926	126,513	629,21
\$30,000 under \$50,000	139,924	5,187,561	849,417	158,404	139,910	4,080,173	139,875	1,209,988	139,924	1,227,92
\$50,000 under \$100,000	53,918	3,600,879	820,582	68,760	53,871	2,712,967	53,752	1,045,311	53,918	1,068,18
\$100,000 under \$200,000	12,960	1,697,883	401,341	17,144	12,921	1,281,135	12,834	618,571	12,980	641,17
\$200,000 under \$500,000	**3,887	**1,302,294	**338,381	**5,302	3,868	960,476	3,859	**560,129	3,887	584,82
\$500,000 under \$1,000,000 \$1,000,000 or more	208	444,926	119,631	286	208	325,010	208	213,591	208	228,021
Total nontaxable returns	260,128	1,445,630	1,852,662	324,318	52,488	71,182	_	_	_	
All solvens cummons										
All returns, summary Under \$5,000	285,430	971,249	728,359	295.467	154,451	141.529	123.661	15,287	123,614	15.90
\$5,000 under \$10,000	739,860	5,687,641	2,508,362	772,451	680,676	2,638,670	663,212	399,911	663,229	400,46
\$10,000 under \$15,000	719,284	8,851,994	2,488,768	697,003	709,705	5,728,276	707,759	1,026,822	707,764	1,027,60
\$15,000 under \$20,000	496,810	8,624,389	2,149,104	509,696	493,206	5,984,652	492,499	1,230,170	492,508	1,231,18
\$20,000 or more	586,475	21,222,357	4,779,751	657,980	581,795	15,888,964	579,728	5,184,436	580,416	5,288,300
420,000 or more	300,475	2.,242,001	.,,,,,,,,,,		301,755	,			244,	0,

Estmate should be used with caution because of the smell number of sample returns on which it is based

**Identifies (e) aze classes for which data were deleted because of the smell number of sample returns on which they were based end (b) combined frequencies or amounts that include the data thus of

class NOTE Detail may not add to total because of rounding

Course of mention of face	All retums	SE SE	husbands and wives	spands and wives	husbands and wives	and wives	of households	ehoids	sasnods	Se.	or surviving spouses	or surviving spouses
SOF IS SUIDOU IS FRONTOS	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(3)	(2)	(3)	(4)	(2)	(9)	w	(8)	(6)	(10)	(11)	(15)
Adusted cross mome less definit	25,951,389	581,678,757	21,339,928	511,330,274	447,426	6,085,711	1,278,485	18,171,151	57,691	733,992	2,827,859	45,357,630
Salanes and wages (gross)	23,219,539	470,462,108	19,587,119	420,999,512	402,731	5,165,054	1,163,560	14,972,669	40,126	456,952	2,026,003	28.867,921
Busness and profession Net polit Net loss	2,841,453	35,199,714	2,583,677	2,343,141	31,810	35,896	69,158	57,715	2,774	9,864	154,034	1,782,395
Farm Net profit Nat profit	260,846	3,145,124	245,098	2,203,379	180	2,313	4,381	34,638	.364	3,539	8,782	73,936
Partnership Net profit Net love Net love	939,124	15,655,988 5,270,873	833,926	14,533,420	3,440	85,965	16,837	209,562	906	27.564	84,415	799,477
Small Business Corporation Net Province Note Inches	257,711	3,160,575	232,834	1,172,027	1,767	3,483	5.297	50,433	1,319	.1.902	18,175	228,311 67,237
Sales of capital assets Net gam Net first	3,252,265	14,005,127	2,635,374	11,586,179	27,485	7.066	96,451	43,017	7,588	27,451 5,649	486,367	1,892,895
Sales of property <u>other</u> than capital assets Net gain Net gain Net factor Ne	312,605 181,419 4,879,653 18,570,385	754,401 598,583 19,197,001 25,091,658	275,120 157,591 3,771,903 15,450,227 1,466,950	675,361 539,345 13,644,184 19,178,543 8,617,081	2,132 636 65,175 259,140 33,791	4,121 3,469 231,156 221,487 135,023	3,257 5,260 152,729 692,108 51,050	10,367 20,662 496,651 831,753 310,332	553 16,087 51,068 9,419	1,022 28,068 106,233 43,951	31,543 17,801 873,759 2,117,842 407,236	63,530 30,939 4,795,209 4,753,642 1,817,823
Persons are amount in expect groot more. Refit Net Institute and Institute Net Institu	1,755,185	5,105,782	1,405,716	4,073,297	28.524	74,473	61,957	173,492	1,686	2,948	257,302	781,572
Royals Royals income Net income	317,444	1,550,521	250,669	1,096,976	2,065	6,346	3,800	21,935	237	3,808	60,673	421,456
Estales or trusts Net income Net toss	465,082	2,199,640					17,901	145,476 8,139 71,361	4,023	3,520	-	
State income are returned State income are returned Other income (net) State or existing the	155.218 1,898.841 5,464,129	636,197 1,486,787 11,030,803	29,528 1,661,552 4,816,172	38,813 1,210,505 9,966,286	15,797 15,797 75,260	19,570 19,640 115,503			907	15.88.7	42,600 159,557 411,018	181,305 222,779 717,438

Table 2.4—Returns With Itemized Deductions: Itemized Deductions as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Itemzed o	leductions			itemzed deduc	tions as a perc	ent of adjusted	gross income		
Siza of adjusted gross income	Number of		Under 10	percent	10 under	15 percent	15 under :	20 percent	20 under 2	25 percent
Sea or aquaseo gross recorne	ratums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	25,951,389	133,890,976	570,168	2,441,692	2,640,168	11,640,786	6,326,207	27,176,992	5,650,170	27,967,640
Under \$5,000	600,246 2,918,444 5,140,313 5,674,165 4,420,413 2,895,179	1,769,053 9,806,332 18,437,324 24,733,569 21,657,192 15,950,042	49,624 *7,101 22,205 7,166 8,164 14,793	4,621 *2,563 16,808 9,901 10,596 32,674	*3,793 *7,172 38,233 104,111 616,851 742,767	*1,744 *6,165 64,283 263,815 1,931,651 2,630,720	"5,477 50,370 839,655 1,704,610 1,542,151 919,909	*1,413 85,079 2,229,359 5,339,893 5,991,858 4,369,112	270 233,855 1,416,203 1,701,835 1,121,723 648,552	470,863 4,061,764 6,605,417 5,586,931 3,921,475
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,186,819 894,129 180,447 35,876 4,010 1,346	22,649,153 11,116,395 4,341,788 2,068,339 648,111 711,677	222,896 171,394 53,326 11,602 1,285 432	759,188 863,019 468,225 192,663 42,807 38,526	854,463 223,551 40,030 6,509 531 155	3,952,997 1,844,228 644,746 221,441 43,814 35,161	933,694 194,429 30,637 4,697 455 123	5,971,195 2,185,630 684,559 223,150 51,811 45,932	573,354 126,626 20,041 3,305 313 93	4,591,909 1,869,763 582,420 206,520 45,658 45,001
			Itomo	ed doductions	se a percent o	f adjusted gross	income_Conf	nued		
	25 under 3	30 nercent	30 under 4			50 percent	50 under		60 undar	70 percent
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of ratums	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	3,807,539	20,453,030	3,589,548	21,054,096	1,435,046	9,132,249	674,552	4,770,295	388,861	2,949,712
Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$10,000 \$10,000 under \$15,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 under \$	*2,760 414,013 1,051,867 1,043,958 583,503 312,187	*1,268 987,609 3,637,968 4,930,534 3,518,563 2,303,251	15,756 855,067 1,057,015 786,332 408,853 198,641	24,079 2,383,935 4,477,356 4,625,158 3,030,560 1,832,028	70,924 586,658 359,772 208,907 89,445 34,006	1,573,317 875,444	79,072 321,925 144,608 57,648 21,542 11,560	170,085 1,236,763 946,390 535,495 261,503 169,138	69,089 161,572 53,188 32,603 12,641 4,004	233,213 623,514 407,853 365,573 176,444 71,306
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	312,360 72,093 12,163 2,360 214 61	3,094,135 1,296,541 427,660 179,357 38,864 37,281	192,411 60,480 11,571 2,845 429 148	2,341,918 1,357,729 512,691 272,925 99,170 96,547	57,795 20,241 5,319 1,625 243 111	597,259 317,895 205,788 74,208	23,830 9,721 3,212 1,117 216 101	480,966 359,206 234,285 180,561 80,506 115,399	7,165 6,148 1,555 693 148 55	175,832 274,482 136,682 137,511 64,547 78,752

			Itemized deduction	ns as a percent of	of adjusted gross	ncome-Continues	1	
Size of adjusted gross income	70 under	30 percent	80 under	90 percent	90 under 1	00 percent	100 perce	nt or more
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	213,735	1,734,689	116,681	972,416	84,653	895,489	254,043	2,679,490
Under \$5,000 \$5,000 under \$1,000 \$5,000 under \$15,000 \$15,000 under \$15,000 \$20,000 under \$25,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$30,000	58,411 101,571 26,076 12,066 3,953 4,344	167,999 524,639 237,327 155,970 67,345 86,356	7,327 5,319	146,504 273,858 73,289 76,924 115,143 16,374	33,908 34,552 6,041 1,032 2,269 *1,712	115,901 221,142 65,331 16,797 44,754 *41,073	144,325 77,530 16,123 8,578 1,234 2,004	763,142 803,929 282,621 234,755 44,401 64,269
\$30,000 under \$50,000 \$0,000 under \$10,000 \$100,000 under \$500,000 \$200,000 under \$500,000 \$200,000 under \$1,000,000 \$1,000,000 under \$1,000,000	2,551 3,217 1,066 392 66 22	70,718 153,174 106,372 90,644 33,116 41,029	511 181	28,450 98,597 58,527 43,182 20,262 21,305		95,678 96,851 64,210 53,462 27,084 53,005	154 33	158,276 121,917 101,516 61,134 26,264 17,244

^{*}Estimate should be used with caution because of the small number of semple returns on which it is based NOTE. Detail may not add to total because of rounding.

Table 2.5—Returns With Medical and Dental Expenses Deduction: Medical and Dental Expenses Deducted as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income

	Deduction I and dental	or medical expenses		Dedu	a percent of adjust	ind dental expense ited gross income	s as	
Size of adjusted gross income			Under 1	percent	1 under :	percent .	2 under 3	percent
	Number of returns	Amount	Number of returns	Amount	Number of ratums	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	19,062,751	12,159,556	7,974,395	862,757	2,421,897	665,579	1,667,169	792,88
inder \$5,000 ,000 under \$10,000 10,000 under \$15,000 10,000 under \$20,000 20,000 under \$20,000 20,000 under \$25,000	464,799 2,491,733 4,029,837 4,104,654 3,089,644 1,988,210	502.164 2,545,014 2,629,610 2,404,227 1,506,721 885,074	10,894 198,404 768,049 1,731,452 1,691,539 1,288,713	205 9,400 51,121 174,942 183,424 152,470	18,807 240,883 751,974 538,695 420,351 217,421	1,138 30,563 128,932 141,167 137,607 88,420	19,262 168,570 383,504 457,555 316,838 159,915	2,01 32,25 122,5 197,50 175,31 105,33
80,000 under \$50,000 50,000 under \$100,000 100,000 under \$200,000 90,000 under \$200,000 90,000 under \$1,000,000 900,000 under \$1,000,000 900,000 under \$1,000,000	2,207,134 566,503 97,889 19,451 2,204 693	1,151,306 401,995 95,202 32,620 3,712 911	1,593,760 480,772 89,962 18,076 2,099 675	205,722 69,368 13,036 2,620 310 139	204,061 27,394 1,993 287 21 10	106,980 25,439 3,644 1,245 225 218	142,963 17,225 1,188 134 **15	126,7 26,0 3,7 9

				Deduction		ntal expenses as a come—Continued	percent or		
Size of adju	usted gross income	3 under 4	percent	4 under 5	5 percent	5 under f	5 percent	6 under 7	percent
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total		1,259,631	811,908	969,263	730,689	734,734	662,048	592,299	592,768
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000		16,483 136,149 363,160 311,235 200,372 116,528	2,338 38,358 160,121 187,911 155,912 110,720	12,533 146,183 312,486 250,726 129,410 65,629	2.167 54,656 177,856 194,157 128,363 80,079	105,742 264,601 173,887 100,490	2,600 45,834 183,200 163,902 121,141 66,448	4,888 130,532 222,920 122,338 55,441 28,760	1,325 69,843 178,810 137,163 80,021 50,989
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or mora		105,807 9,292 618 172 11	131,388 20,208 2,889 1,622 280 163	45,962 5,582 626 114 12	71,552 16,424 3,655 1,426 355	30,277 4,128 634 70	58,857 14,037 4,520 1,072 **436	23,401 3,520 410 77, 12	55,235 14,161 3,351 1,414 477

					Deduction	for medical and de adjusted gross in		percent of		
Size of ed	usted gross inco	me	7 under 6	6 percent	8 under	9 percent	9 under 1	0 percent	10 under 1	5 percent
			Number of ratums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total			500,838	578,425	412,810	475,865	320,173	411,926	936,842	1,403,491
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000			8,051 99,142 175,403 125,941 49,265 23,630	2,109 59,323 165,193 160,207 80,851 48,251	19,518 115,370 151,946 79,813 23,368 10,882	6,100 78,696 157,931 115,899 44,016 25,797	6,720 101,722 110,070 57,827 32,981 5,475	2,753 75,469 128,205 94,450 69,420 14,046	42,337 350,563 306,426 159,179 40,669 18,085	21,891 325,580 446,884 323,714 110,893 56,955
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		* * *	15,994 3,039 297 69	42,663 15,188 2,783 1,474 **383	9,091 2,577 192 40 13	29,058 14,715 2,122 815 715	3,098 2,035 194 **51	11,302 12,173 2,384 **1,724	13,732 4,993 671 184 3	60,262 39,848 10,775 6,493 197

				percent of					
Size of adj	usted gross income	15 un	der 20 percent	20 under	30 percent	30 under	50 percent	50 percen	t or more
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total		463	124 836,342	435,351	919,495	276,257	914,992	197,768	1,500,367
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000		228 109 47, 8	166 36,731 451 310,403 688 225,756 880 137,843 674 32,716 744 17,289	228,932 62,045 23,592 9,139	100,966 398,308 175,366 92,646 51,173 10,654	156,395 27,606 14,605 5,405	46.194	94,695 19,959 9,929 *5,702	224,324 605,144 205,366 184,315 *89,670 *36,119
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$5,000,000 \$1,000,000 or more			706 47,851 414 16,060 346 8,601 52 2,723	1,280 155 88	60,916 19,350 4,539 5,577 —	2,658 2,140 555 *33 —	37,842 53,126 25,124 *2,851 —		*104,886 45,839 **4,704

Estimate should be used with custom because of the small number of sample returns on which it is besind

"Identifies (a) see classes for which data were deteked because of the small number of sample returns on which they were based and (b) combined frequencies or emounts thet include the data thus deteked from enother size.

class NOTE Detail may not add to total because of rounding

Table 2.6—Returns With Taxes Paid Deduction; Taxes Deducted as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Taxes paid	deduction		Taxes paid	deduction as a pe	rcent of adjusted g	ross income	
Size of adjusted gross income	Number of	Amount		percent		2 percent		3 percent
	returns		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	25,860,608	49,610,062	63,564	23,086		145,735	702,088	500,844
Under \$5,000 \$5,000 under \$10,000	567,732 2,890,984	455,754 2,590,163	*9,233 6,386	*82 353	13,631 44,639	629 5,505	18,049 100,465	1,570 19,859
\$10,000 under \$15,000	5,130,555	5,802,078	13,988 *3,346	940	38,795	7,876	116,588	37.265
\$15,000 under \$20,000 \$20,000 under \$25,000	5,664,435 4.416.955	8,515,018 8,256,549	12,755	*126	34,297 24,268	9,560 7,984	120,177	54,536 54,338
\$25,000 under \$30,000	2,892,178	6,540.905	*3,971	*1,110	18,825	7,940	73,326	53,038
\$30,000 under \$50,000	3,183,865	9,709,404	4,832	1,253	37,690	22,960	105,484	103,985
\$50,000 under \$100,000 \$100,000 under \$200,000	892,551 180,194	4,805,919 1,795,656	9,824 5,601	4,423 5,269	30,300	33,115 29,442	57,519 13,885	97,933 45,47 3
\$200,000 under \$500,000	35,813	752,072 203,055	2,781	4,888 1,817	3,326 381	14,058 3,786	3,107	21,962 5,945
\$500,000 under \$1,000,000 \$1,000,000 or more	4,004 1,342	183,489	288	2,490	106	2,881	110	4,941
			Taxes paid dedui	ction as a percent	of adjusted gross i	come—Continued		
Size of adjusted gross income	3 under -	4 percent		5 percent		6 percent	6 under	7 percent
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	1,240,548	1,076,448	1,762,705	1,874,912	2,343,713	3,006,398	2,914,421	4,275,345
Under \$5,000	36,354	4,114	13,894	2,023	22,394	4,564	22.563	5,189
\$5,000 under \$10,000 \$10,000 under \$15,000	148,346 217,811	42.946 97,212	177,646 414,756	65,682 237,071	484,042	92,125 342,487	219,482 610,462	115,649 503,133
\$15,000 under \$20,000	255,400 203,101	158,237 162,852	400,918 271,767	318,132 273,492	533,431 411,636	512,009 507,633	635,839 595,961	722,803 869,202
\$20,000 under \$25,000 \$25,000 under \$30,000	129,056	124,100	194,055	237,476	262,471	393,679	374,355	663,093
\$30,000 under \$50,000	168.489	218,688	208,857	344,118	307,498	632,860	345,333	821,731
\$50,000 under \$100,000	61,296 16,738	143,190 77,349	79,408 17,983	239,198 105,924	94,170	342,281 122,807	92,665 15,133	390,985 125,580
\$100,000 under \$200,000 \$200,000 under \$500,000	3.538	34.487	3,074	37.671	2.721	40,917	2,340	41.570
\$500,000 under \$1,000,000 \$1,000,000 or more	327 92	7,634 5,639	268 79	7,926 6,198	227 68	8,229 6,807	219	9,234 7,175
\$1,000,000 of more								
	7 under	B percent			of adjusted gross i	come—Continued	10 under	15 percent
Size of adjusted gross income	7 under of Number of returns	B percent Amount		othon as a percent 9 percent Amount			10 under Number of returns	15 percent Amount
Size of adjusted gross income	Number of returns	Amount	8 under Number of	9 percent	9 under Number of	0 percent	Number of	
Size of adjusted gross income	Number of		8 under Number of returns	9 percent Amount	9 under Number of returns (21)	0 percent Amount	Number of returns	Amount
Total	Number of returns (17) 3,081,094	Amount (18) 5,226,359	8 under Number of returns (19) 2,918,740	9 percent Amount (20) 5,566,506	9 under Number of returns (21) 2,391,183	0 percent Amount (22) 5,126,324	Number of returns (23)	Amount (24) 15,196,682
Total	Number of returns (17) 3,081,094 11,062 249,913	Amount (18) 5,226,359 3,186 154,322	8 under Number of returns (19) 2,918,740 20,254 178,978	9 percent Amount (20) 5,566,506 6,577 121,219	9 under Number of returns (21) 2,391,183 16,586 176,502	0 percent Amount (22) 5,126,324 5,836 136,568	Number of returns (23) 5,913,075 74,529 687,113	Amount (24) 15,196,682 38,341 667,808
Total Under \$5.000 \$5.000 under \$1.0000 \$5.000 under \$1.0000	Number of returns (17) 3,081,094 11,062 249,913 578,112 730,531	Amount (18) 5,226,359 3,186 154,322 550,376 957,423	8 under Number of returns (19) 2,918,740 20,254 178,978 552,458 698,471	9 percent Amount (20) 5,566,506 6,577 121,219 594,225 1,038,111	9 under Number of returns (21) 2,391,183 16,586 176,502 420,716 598,965	0 percent Amount (22) 5,126,324 5,836 136,588 510,239 993,430	Number of returns (23) 5,913,075 74,529 687,113 1,262,688 1,344,268	(24) 15,196,682 38,341 667,808 1,906,984 2,777,390
Total Unide \$5,000 S5,000 Unide \$5,000 Unide \$5,000 Unide \$1,000 S5,000 Unide \$1,000 S5,000 Unide \$1,000 Unid	Number of returns (17) 3,081,094 11,062 249,913 578,112 730,531 583,310	Amount (18) 5,226,359 3,186 154,322 550,376 957,423 977,830	8 under Number of returns (19) 2,918,740 20,254 178,978 552,458 698,471 607,447	9 percent Amount (20) 5,566,506 6,577 121,219 594,225 1,038,111 1,152,880	9 under Number of returns (21) 2,391,183 16,586 176,502 420,716 598,955 465,169	0 percent Amount (22) 5,126,324 5,836 136,568 510,239 993,430 984,168	Number of returns (23) 5,913,075 74,529 687,113 1,262,688	(24) 15,196,682 38,341 667,808 1,906,984
Total Under \$5,000	Number of returns (17) 3,081,094 11,062 249,913 578,112 730,531 583,310 414,193	Amount (18) 5,226,359 3,186 154,322 550,376 957,423 977,830 848,156	8 under Number of returns (19) 2,918,740 20,254 178,976 552,458 698,471 607,447 376,831	9 percent Amount (20) 5,566,506 6,577 121,219 594,225 1,038,111 1,152,880 870,341	9 under Number of returns (21) 2,391,183 16,586 176,502 420,716 598,965 465,169 298,358	0 percent Amount (22) 5,126,324 5,836 136,558 510,239 993,490 984,158 767,710	Number of returns (23) 5,913,075 74,529 687,113 1,262,688 1,344,268 997,075 641,453	Amount (24) 15,196,682 38,341 667,808 1,906,984 2,777,390 2,607,599 2,054,255
Total	Number of returns (17) 3,081,094 11,062 249,913 578,112 730,531 583,310 414,193 412,650 86,130	Amount (18) 5,226,359 3,186 154,322 550,376 957,423 977,830 848,156 1,138,722 418,278	8 under Number of returns (19) 2,918,740 20,254 178,976 552,458 698,471 607,447 376,831 402,404 70,392	9 percent Amount (20) 5,566,506 6,577 121,219 594,225 1,038,111 1,152,880 870,341 1,232,837 385,853	9 under Number of returns (21) 2,391,183 16,586 176,502 420,716 598,955 465,169 298,358 347,262 57,467	0 percent Amount (22) 5,126,324 5,836 136,588 510,239 993,430 984,168 767,710 1,212,949	Number of returns (23) 5,913,075 74,529 687,113 1,262,688 1,344,268 997,075 641,453 694,733 175,701	Amount (24) 15,196,682 38,341 667,808 1,906,984 2,777,399 2,507,599 2,054,255 2,995,162 1,402,425
Total Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$10,000 \$5,000 under \$20,000 \$5,000 under \$20,000 \$5,000 under \$30,000	Number of returns (17) 3,081,094 11,062 249,913 578,112 730,531 414,193 412,650 86,130	Amount (18) 5,226,359 3,186 154,322 550,376 957,423 977,830 848,156 1,138,722 418,278	8 under Number of returns (19) 2,918,740 20,254 178,976 552,458 698,477 176,831 402,404 70,392 9,667	9 percent Amount (20) 5,566,506 6,577 121,219 594,225 1,036,111 1,152,880 870,341 1,232,837 385,853 106,584	9 under Number of returns (21) 2,391,183 16,586 176,502 420,716 599,955 465,169 298,358 347,262 57,467 8,520	0 percent Amount (22) 5,126,324 5,836 136,568 510,239 994,158 76,771 1,212,949 353,022 103,277	Number of returns (23) 5,913,075 74,529 687,113 1,262688 1,344,288 997,075 641,453 694,733 175,701 29,065	Amount (24) 15,196,682 38,341 667,808 1,906,904 2,777,390 2,607,539 2,054,255 2,995,162 1,402,425 457,384
Total Under \$5,000	Number of returns (17) 3,061,094 11,062 249,913 578,112 730,531 414,193 412,650 66,130 13,196 1,767	Amount (18) 5.226,359 3.186 154,322 550,376 957,423 977,830 881,56 1.138,722 418,278 36,217 9.333	8 under Number of returns (19) 2,918,740 20,254 178,978 552,458 698,471 607,447 376,831 402,404 70,392 9,627 1,674 149	9 percent Amount (20) 5,566,596 6,577 121,219 594,225 1,038,111 1,152,880 870,341 1,232,837 385,853 106,584 99,588 8,225	9 under Number of returns (21) 2,391,183 16,586 176,502 420,716 598,955 465,169 298,358 347,262 57,467 8,520 1,455	0 percent Amount (22) 5,126,324 5,836 136,568 510,239 934,430 984,188 76,7,710 1,212,949 353,022 103,277 36,751 8,557	Number of returns (23) 5,913,075 74,529 687,113 1,262,688 1,344,268 997,075 641,453 694,733 175,701	Amount (24) 15,196,682 38,341 667,808 1,906,984 2,777,309 2,054,255 2,995,162 1,402,425 457,384 193,366 47,881
Total Under \$5,000 \$5,000 under \$10,000 \$15,000 under \$10,000 \$15,000 under \$10,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000	Number of returns (17) 3,081,094 11,062 249,913 578,112 730,531 414,193 412,650 66,130 13,196	Amount (18) 5.226,359 3.186 154,322 550,376 957,423 977,823 977,823 1138,722 418,278 127,578 36,217	8 under Number of returns (19) 2,918,740 20,254 178,976 552,458 698,471 607,447 376,831 402,404 70,392 9,627 1,674	9 percent Amount (20) 5,566,506 6,577 121,219 594,225 1,038,111 1,152,880 1,73,341 1,222,837 385,853 106,584 39,588	9 under Number of returns (21) 2,391,183 16,586 176,502 420,716 599,965 465,169 298,358 347,262 57,467 8,520	0 percent Amount (22) 5,126,324 5,836 136,588 510,239 993,430 994,168 767,710 1,212,949 353,022 103,277 36,751	Number of returns (23) 5,913,075 74,529 687,113 1,262,688 1,942,075 641,453 694,733 175,701 29,065 5,649 594	Amount (24) 15,196,682 38,341 667,808 1,906,984 2,777,390 2,607,539 2,054,255 2,995,162 4,773,384 193,384
Total Under \$5,000	Number of returns (17) 3,061,094 11,062 249,913 578,112 730,531 414,193 412,650 66,130 13,196 1,767	Amount (18) 5.226,359 3.186 154,322 550,376 957,423 977,830 881,56 1.138,722 418,278 36,217 9.333	8 under Number of returns (19) 2,918,740 20,254 178,976 552,458 698,471 607,447 376,831 402,404 70,392 9,627 1,674 149 55	9 percent Amount (20) 5,566,506 6,577 12 [12] 594,225 1,036,111 1,152,800 870,304 1,232,837 308,538 6,232 10,088	9 under Number of returns (21) 2,391,183 16,586 176,502 420,716 598,955 465,169 298,358 347,262 57,467 8,520 1,455	0 percent Amount (22) 5,126,324 5,836 1,65,586 5,10,239 93,430 984,188 76,77,10 1,212,949 30,02,277 136,751 8,557 11,816	Number of returns (23) 5,913,075 74,529 687,113 1,262,688 1,942,075 641,453 694,733 175,701 29,065 5,649 594	Amount (24) 15,196,682 38,341 667,808 1,906,984 2,777,399 2,057,599 2,057,599 2,054,255 2,995,162 1,402,425 447,3348 193,386
Total Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$15,000 \$5,000 under \$15,000 \$20,000 under \$15,000 \$20,000 under \$25,000 \$20,000 under \$25,000 \$30,000 under \$30,000 \$30,00	Number of returns (17) 3,081,094 11,062 249,913 578,112 730,531 581,310 414,183 412,683 66,130 13,196 1,767 150 40	Amount (18) 5.226,359 3.186 154,322 550,376 957,423 977,830 881,56 1.138,722 418,278 36,217 9.333	8 under Number of returns (19) 2,918,740 20,254 178,976 552,458 698,471 607,447 376,831 402,404 70,392 9,627 1,674 144 149 55	9 percent Amount (20) 5,566,506 6,577 12 [12] 594,225 1,036,111 1,152,800 870,304 1,232,837 308,538 6,232 10,088	9 under Number of returns (ethins 2.391,183 16.586 176.592 420.716 598.956 455.109 296.358 347.262 57.467 8.520 1.4555 132 57.467 8.520 01 adjusted gross 1 30 under 30 under 30 under 1 30	0 percent Amount (22) 5,126,324 5,836 1,65,586 5,10,239 93,430 984,188 76,77,10 1,212,949 30,02,277 136,751 8,557 11,816	Number of returns (23) 5,913,075 74,529 687,113 1,262,688 1,344,268 997,075 641,453 694,733 175,703 29,065 5,949 5,949 207	Amount (24) 15,196,682 38,341 667,808 1,906,984 2,777,399 2,057,599 2,057,599 2,054,255 2,995,162 1,402,425 447,3348 193,386
Total Under \$5,000	Number of returns (17) 3,081,094 11,062 249,913 578,112 730,531 581,310 414,183 412,683 66,130 13,196 1,767 150 40	Amount (18) 5.226,359 3,186 154,322 550,376 997,423 977,823 646,156 127,787 36,217 9,333 6,879	8 under Number of returns (19) 2.918,740 20.25-5 552,459-7 507,447 376,831 402,404 70.392 9.6627 1.674 149 55	9 percent Amount (20) 5,566,506 6,577 12:27 13:42 13:42 13:42 13:23:837 385,83 106,584 39,588 6,223 10,088	9 under Number of returns (21) 2,391,193 16,586 176,502 176,502 186,569 298,355 347,262 57,467 8,520 1,455 122 51	0 percent Amount (22) 5,126,324 5,836 13,6886 13,099 13,439 93,439 984,168 76,7710 1,212,949 353,022 103,277 38,751 1,816	Number of returns (23) 5.913,075 74,529 687,113 1,262,688 1,344,288 997,075 641,453 175,7015 2,905 5,649 594 207	Amount (24) 15,196,682 38,341 667,808 1,966,984 2,777,390 2,607,599 2,054,255 2,995,162 1,407,428 457,384 457,384 457,384 48,065
Total Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$15,000 \$5,000 under \$15,000 \$20,000 under \$15,000 \$20,000 under \$25,000 \$20,000 under \$25,000 \$30,000 under \$30,000 \$30,00	Number of returns (17) 3,081,094 11,062 249,913 578,112 730,531 414,133 412,650 86,130 13,136 1,767 130 40 15 under	Amount (18) 5.226,359 3,186 154,322 550,376 957,423 977,820 848,156 11.38,722 418,278 12.576 36,217 9,333 6,879	8 under Number of returns (119) 2.918,740 20.254 178,978 586,477 607,447 376,831 402,404 407,392 9,827 1,674	9 percent Amount (20) 5,566,506 6,577 121,219 594,225 1,023,821 1,232,837 166,598 38,283 106,598 38,283 106,598 38,283 106,598 38,283 106,598 38,283 106,598 38,283 106,598 38,283 106,598 38,283 106,598 38,283 106,598	9 under Number of returns (21) 2,391,183 16,596 176,502 465,196 465,196 465,196 347,267 57,46	0 percent Amount (22) 5,126,324 5,835 16568 510,239 984,168 964,168 9767,710 1,212,949 333,022 103,273 11,816 come—Continued 50 percent	Number of returns (23) 5.913,075 74,529 687,113 1,202,688 1,384,288 997,075 641,453 694,755 5,649 594 5207 50 percer Number of	Amount (24) 15,196,682 38,341 667,808 1,906,982 2,607,399 2,607,399 2,607,399 2,607,384 193,386 47,881 48,065
Total Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$15,000 \$5,000 under \$15,000 \$20,000 under \$15,000 \$20,000 under \$25,000 \$20,000 under \$25,000 \$30,000 under \$30,000 \$30,00	Number of returns (177) 3,061,094 11,062 24,94,913 25,11,12 25,11,12 25,11,13 25,1	Amount (18) 5.228,359 3.186 3.186 5.328,376 5.327,376 5.327,378 5.327 1.189,222 48,276 3.217 3.333 6.079 20 percent Amount (26) 4,771,487	8 under Number of returns (19) 2.918,740 20,554,540 178,976 52,456 688,471 57,6,631 420,400 1,70,392 3,627 1,449 1,550 1,449 1,550 1	Amount (20) 5,566,500 6,577 121,219 5,542,525 1,028,111 1,122,803 670,44 1,222,837 1,855,855 1,05,848 2,223 1,008 400,088 1,776,621 Amount (28) 1,776,621	9 under Number of returns (21) 2,391,183 (16,586,895) 16,568,959 (42),161 (56,587,95) 420,161 (56,587,95) 420,161 (56,587,95) 14,322 (57,467) 2,522 (57,467) 2,523 (57,467) 2,524 (57,467) 2,525 (57,467)	O percent	Number of returns (23) 5.913.075 74 529 567.113 1.202.088 5.913.075 641.453 1.75.701 2.906 5.94 2.93 1.75.701 2.906 5.94 2.93 1.95.701 2.906 5.94 2.93 2.907 1.906 5.94 2.907 1.906 5.907 1.906 5.907 1.907	Amount (24) 15,196,692 38,041 57,096,794 57,096 1,965,794 2,267,799 2,047,759 1,402,455 4,73,94 4,95 4,045 at or more Amount (32) 447,615
Total Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$10,000 \$5,000 under \$20,000 \$5,000 under \$20,000 \$5,000 under \$50,000 \$50,000	Number of returns (177) 3.061.094 11.062 24.99.112 24.99.113 25.93.101 41.153 66.130 67.101 11.156	Amount (18) 5.228,159 3.186 15.322 557,223 557,223 557,223 577,230 584,156 11,139,722 11,139,723 3,333 6,679 20 percent Amount (26) 4,771,467 4,8097	8 under Number of returns (19) 2,918,740 20,254 178,978 52,246 68,447 376,431 376,431 40,2,44 146 20 under Number of returns (27) (27)	9 percent Amount (20) 5,566,506 6,577 121,219 5,542,252 131,2389 132,3431 132,3431 132,3431 132,3431 132,3431 132,3431 132,3431 132,3431 132,3431 132,3431 132,3431 132,3431 132,3431 132,3431 132,3431 132,3431 132,3431 133,545 140,548 140,778,421 140,778,421 14778,421 15778,421	9 under Number of returns (21) 2,391,183 (25) 16,566,661 (176,502) 420,716,502 420,716,502 420,716,502 420,716,502 420,716,502 420,716,502 420,716,502 420,716,502 420,716,716,502 420,716,716,716 420,716,716 420,716	0 percent Amount (22) 5,126,324 5,136,326 136,569 136,569 136,136 136,	Number of returns (23) 5.913,075 74.529 687.113 1.262.688 69.135.405 69.135.505 69.135.505 59.649 207 50 percer Number of elsters (31) 116,167 81.155 84.24 82.24 82.24 82.24 82.24 82.24	Amount (24) 15,196,692 15,196,692 697,090 1,965,594 2,267,399 2,475,197 4,475,194 4,055 4,075,194 4,055 4,075,194 4,055 4,075,194 4,055 4,075,194 4,075 4,07
Total Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$30,	Number of returns (177) 3.061.094 11.062 24.91913 79.3.531 59.3.310 41.4.193 42.655.0 66.130 43.096 17.767 18.096 18.096 19.096	Amount (18) 5.228,359 3.186 3.186 154,322 557,423 557,423 577,533 846,155 377,533 846,155 38,233 846,156 38,233 846,156 38,233 847,1487 47,1487 48,0001 48,0001	8 under Number of Person o	9 percent Amount (20) 5,566,506 6,577 16,627 17,128	9 under Number of Profession 30 under 16,556 45,566 45,566	O percent	Number of returns (23) 5.913.075 74.529 67.113 1.500 67.013 1.500 67.113 1.500 67.0	Amount (24) 15,196,682 38,241 67,268 9,277,393 2,607,398 2,047,398 2,047,398 183,366 447,615 447,615 17,484 17,17,476 17,776 17,776 17,776
Total Under \$5,000 \$5,000 under \$50,000 \$5,000 under \$50,000 \$5,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$50,000	Number of returns 1,082 (17) 1,081,094 (17) 1,082 (17) 1,082 (17) 1,082 (17) 1,082 (17) 1,082 (17) 1,083 (17)	Amount (18) 5.28,159 1.198 1.1	8 under Number of returns (19) 2918,740 20,254 178,376 56,747 376,531 402,404 70,932 16,747 1	9 percent Amount (20) 5,566,506 6,577 12 1 2 19 19 564,275 13 12 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	9 under Number of returns (21) 1,193 1,	O percent Amount	Number of returns (23) 5,913,075 (25) 5,913,075 (25) 1,913,075 (25	Amount (24) 15,196,682 16,196,682 16,7696 17,596 17,77,399 17,7399 17,7399 18,204 18,2
Total Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$10,000 \$20,000 under \$10,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$30,	Number of returns (177) 3.061.094 11.062 24.91913 79.3.531 59.3.310 41.4.193 42.655.0 66.130 43.096 17.767 18.096 18.096 19.096	Amount (18) 5.228,359 3.186 3.186 154,322 557,423 557,423 577,533 846,155 377,533 846,155 38,233 846,156 38,233 846,156 38,233 847,1487 47,1487 48,0001 48,0001	8 under Number of Parkers States Stat	9 percent Amount (20) 5,566,506 6,577 12,129 13,562,506 1,038,111 1,038,11 1,038,111 1,038,111 1,038,111 1,038,111 1,038,111 1,038,111 1,038,111 1,038,111 1,038,111 1,038,111 1,038,111 1,038,111 1,038,111 1,038,111 1,038,111 1,038,111 1,038,111 1,038,111 1,038,111 1	9 under Number of returns (21) 1,193 1,	O percent	Number of returns (23) 5.913,075 74 429 25 74 429 25 75 74 429 25 75 74 429 25 75 75 75 75 75 75 75 75 75 75 75 75 75	Amount (24) 15,196,682 38,341 49,695 2777,399 2,094,255 2,995,120 44,055 47,881
Total Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$10,000 \$5,000 under \$20,000 \$2,000 under \$20,000 \$2,000 under \$30,000 \$30,000 under \$30,000	Number of returns (177) 1,081,084 1	Amount (18) 5.228,359 5.228,359 1.169,322 1.169,222 1.169,222 1.169,222 1.169,222 1.169,222 1.169,222 1.169,222 1.169,222 1.169,222 1.169,222 1.169,222 1.169,222 1.169,222 1.169,222 1.169,223 1.169,223 1.169,223 1.169,223 1.169,223 1.169,223 1.169,223 1.169,223 1.169,223 1.169,223 1.169,223 1.169,223 1.169,223 1.169,233 1.16	8 under Number of Prehams (19) 2-918,749 (20) 254 (20) 25	9 percent Amount (20) 5,566,506 6,577 121,191 5,564,206 13,52,606 13,52,606 13,52,606 13,52,606 13,52,606 13,52,606 13,52,606 13,52,606 14,52,606 15,52,606	9 under returns (21) 1.5 under (21) 2.391,183 (21) 1.6 See (21) 1.7 Se	O percent Amount (22) 5,126,324 (22) 5,126,324 13,556 13,556 13,556 14,556 14,557 13,517 14,517 14,517 14,517 15,5	Number of returns (23) 5,913,079 687,113 1,920 687,113 1,920 688 1,344,586 1	Amount (24) 15,196,682 (24) 69,769,692 (25) 69,769,692 (25) 196,692 (25) 29,95,102 (25) 407,255 (25) 407,25
Total Under \$5,000 \$5,000 under \$10,000	Number of returns (177) 3,061,064 (177) 3,061,064 (177) 3,061,064 (177) 3,061,064 (177) 3,061,064 (177) 3,061,064 (177) 3,061,064 (177) 3,	Amount (18) 5.229,139 5.229,139 5.229,139 5.229,139 5.229,139 5.229,139 5.229,139 5.229,139 5.229,139 5.229,139 5.229 5.229,139 5.22	8 under Number of Parkers of Park	9 percent Amount (20) 5,566,506 6,577 12,129 13,942 13,956,130 13,956,130 13,956,130 13,956,953 15,636 10,088 10,0	9 under returns (21) 1.5 under (21) 2.391,183 (21) 1.6 See (21) 1.7 Se	O percent	Number of returns (23) 5,913,075 74,529 687,113 1,262,686 1,132,676 684,733 175,701 25,701 25,701 25,701 25,701 25,701 25,701 25,701 25,701 25,701 25,701 25,701 26	Amount (24) 15,196,682 69,3536 69,3536 2,953,69 2,957,77,399 2,957,77,399 2,957,77,399 2,957,77,399 1,407,554 47,811 47,811 47,811 47,811 47,811 47,811 47,811 47,813 47,811 47,813
Total Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$5,000	Number of returns (177) 3,081,084 (178) 1,081,084 (178) 1,081,084 (178) 1,081,084 (178) 1,081,081 (178) 1,081 (178) 1,081 (178) 1,081 (178) 1,081 (178) 1,081	Amount (18) 5.220,399 5.220,399 1.168,222 550,376 550,376 550,376 550,376 1.188,722 1.	8 under Number of 1913/19 13/1	9 percent Amount (20) 5,566,506 6,577 121,191 5,566,506 6,577 121,191 5,562,256 13,122,269 13,122,269 13,122,269 13,122,269 13,122,269 13,122,269 13,122,269 13,122,269 13,122,269 13,122,269 13,122,269 13,122,269 14,122,269 15,122,269	9 under (21) (21) (23) (32) (33) (48) (48) (48) (48) (48) (48) (48) (48	O percent Amount (22) 5.126.324 (22) 5.126.325 13.656 13.656 13.656 14.616 76.7.10 13.224 13.33.022 13.357 13.516 13.516 13.517	Number of returns (23) 5,913,079 687,113 1,920 687,113 1,920 688 1,344,268 6	Amount (24) 15,196,682 (4) 667,208 (6) 196,094 (4) 2777,399 (4) 2777,399 (4) 205,427 (4) 477,384 (4) 48,095 (4) 48,095 (4) 47,384 (4) 48,095 (4) 47,384 (4) 48,095 (4) 47,384 (4) 48,095 (4) 47,384 (4) 48,095 (4) 47,384 (4) 48,095 (4) 47,384 (4) 48,095 (4) 48,095 (4) 49,095 (4) 40,095 (4) 40,095 (4) 40,095 (4) 41,09
Total Under \$5,000 \$5,000 under \$10,000	Number of returns 1,001,004,004,004,004,004,004,004,004,00	Amount (18) 5.228,359 5.228,359 1.103,359 1.10	8 under Number of Page 1987 48 under 1988 58	9 percent Amount (20) 5,566,506 6,577 12,191 13,91 13,91 13,91 13,92 13,93 14,22 13,93 14,23 15,93 16,	9 under returns 2391,183 under returns 2291,183 under 16.566 17.656 17.6	O percent	Number of returns (23) 5,913,075 74,529 687,113 1,262,686 1,132,676 684,733 175,701 25,701 25,701 25,701 25,701 25,701 25,701 25,701 25,701 25,701 25,701 25,701 26	Amount (24) 15,196,682 (24) 15,196,682 (25) 15,056,682 (27) 15,056,682 (27) 15,056,682 (27) 15,056,682 (27) 15,056,682 (27) 15,056,682 (27) 15,056,682 (27) 16,056,682 (27) 16,056,682 (27) 16,056,682 (27) 17,124,883 (27) 18,056,682 (27) 18
Total Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$5,000	Number of returns (177) 3,061,064 (178) 4,1061,064 (178)	Amount (18) 5.229,359 5.229,359 5.239,359 5.237,259 5.237,259 5.237,259 5.237,259 5.237,259 5.237,259 5.237,259 5.237,259 5.237,259 5.237,259 5.237,259 6.23	8 under Number of Part of State of Stat	9 percent Amount (20) 5,566,506 6,977 6,977 12,1919 594,225 1,039,111 1,152,034 1,039,111 1,152,034 1,039,135 1,039,	9 under (21) (21) (23) (32) (33) (48) (48) (48) (48) (48) (48) (48) (48	O percent Amount (22) 5.126.324 (22) 5.126.325 13.656 13.656 13.656 14.616 76.7.10 13.224 13.33.022 13.357 13.516 13.516 13.517	Number of returns (23) 5,913,079 687,113 1,920 687,113 1,920 688 1,344,268 6	Amount (24) 15,196,682 (24) 15,196,682 (25) 15,056,682 (27) 15

Estimate should be used with caution because of the small number of sample natures on which it is based

"Jointhies (a) size classes for which data were deleted because of the small number of sample natures on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size

NOTE Detail may not add to total because of rounding

'able 2.7—Returns With Interest Paid Deduction: Interest Deducted as a Percent of Adjusted Gross income by Size of Adjusted iross income

iross income								
VI figures are estimates based on samples—money amounts are in								
	Interest pa	ed deduction				ercent of adjusted		
Size of edjusted gross income	Number of returns	Amount	Number of returns	Amount	1 under Number of returns	2 percent Amount	2 under Number of returns	3 percent Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	23,366,640	43,415,463	1,385,344	201,350	1,344,212			970,260
Under \$5,000 \$5,000 under \$10,000 \$15,000 under \$15,000 \$15,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$30,000	367,060 2,318,168 4,639,963 5,371,648 4,184,630 2,684,294	2,795,970 6,410,787 9,091,663	2,586 140,839 200,728 211,848 202,145 166,726	5,456 12,176 17,968 22,502 21,102	10,839 86,049 188,575 225,673 238,012 200,828	502 10,943 35,742 60,076 80,031 83,488	7,351 96,284 214,529 270,915 267,338 218,144	707 19,173 57,126 118,785 151,118 151,117
\$30,000 under \$50,000 \$80,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$500,000 \$1,000,000 or more	2,878,363 745,510 146,505 28,262 3,155 1,082	6,865,101 3,007,807 1,055,394 436,995 123,402 110,749	301,135 114,003 33,624 9,665 1,435 610	53,005 32,790 18,946 10,695 3,247 3,404	276,856 88,949 23,297 4,524 487 123	156,561 88,777 45,279 16,093 4,613 3,026	268,101 79,078 17,109 3,099 220 89	246,718 132,044 55,599 21,217 3,482 3,176
		<u> </u>		iction as a percent				
Size of adjusted gross income		4 percent		5 percent		6 percent		7 percent
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	1,501,305 *4.074	1,361,392 *670	1,501,805 10.622	1,693,905	1,547,249	2,025,325	1,487,979	2,242,163
Under \$5.000 \$6,000 under \$10,000 \$10,000 under \$15,000 \$10,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$25,000 under \$25,000 \$25,000 under \$2	115,412 221,242 260,136 301,312 247,861	30,496 97,302 161,006 239,665 236,298	76,875 227,286 290,456 336,926 231,586	1,967 26,325 128,253 231,627 337,589 285,124	16,565 79,394 281,360 340,933 321,964 202,968	3,412 35,456 198,524 328,320 395,279 305,481	7,073 73,769 258,861 367,331 334,823 202,207	1,720 38,709 214,370 420,563 487,194 357,156
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$700,000 \$200,000 under \$500,000 \$500,000 under \$500,000 \$1,000,000 or more	262,063 73,313 13,591 2,096 164 41	337,112 170,977 62,080 19,448 3,692 2,647	254,596 62,188 9,814 1,293 135 28	421,390 182,762 57,188 16,082 3,961 1,639	239,525 54,406 8,885 1,116 105 28	479,073 194,534 61,742 16,674 3,828 3,001	188,629 47,357 6,983 872 57	442,290 201,285 58,139 15,980 2,437 2,319
	7 under l	9 agreent		ction as a percent			10 -40	
Size of edjusted gross income	Number of	Amount	8 under : Number of	Amount	Number of	0 percent Amount	10 under Number of	15 percent Amount
	returns (17)	(18)	returns (19)	(20)	returns (21)	(22)	returns (23)	(24)
Total	1,368,343	2,408,838	1,377,832	2,573,114	1,282,061	2,633,542	4,910,009	11,911,890
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$35,000	89,764 232,765 348,824 301,131 192,402	*301 42,758 225,694 455,773 503,187 391,605	10,279 74,249 243,600 394,792 268,691 198,596	3,418 53,453 264,666 586,900 506,542 459,027	8,503 74,550 264,424 347,011 237,857 171,165	2,539 59,575 321,166 576,713 502,230 444,008	29,814 418,134 1,165,304 1,410,381 938,479 466,955	15,303 423,107 1,841,068 3,012,916 2,546,002 1,540,203
\$30,000 under \$50,000 \$50,000 under \$100,000 \$50,000 under \$100,000 \$200,000 under \$200,000 \$200,000 under \$500,000 un	198,947 37,314 5,411 772 53 12	536,854 181,073 51,576 15,779 2,583 1,657	150,792 32,335 3,960 504 31	466,706 175,683 42,142 11,662 1,817 1,098	147,539 27,527 3,132 509 35 9	506,706 166,333 37,884 12,809 2,237 1,344	395,563 73,824 10,002 1,413 102 38	1,741,966 573,406 153,380 48,554 8,184 7,802
			Interest paid dedu	ction as a percent	of adjusted gross i	ncome—Continued		
Size of adjusted gross income	15 under 2	20 percent	20 under 3	90 percent	30 under 5	50 percent	50 percen	t or more
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	2,217,320 32,032 349,231 658,008 616,294 286,416 124,699	2,909 491,156 1,420,735 1,837,211 1,083,128 578,987	1,312,135 52,527 379,124 388,100 240,018 128,205 45,436	4,734,428 52,690 707,034 1,119,701 967,685 651,505 282,893	76,964 236,765 82,899 43,075 18,353 6,752	2,188,230 115,191 640,020 358,642 262,420 146,573 91,349	178,128 96,883 47,729 12,282 3,961 3,178 5,969	1,286,072 274,764 212,309 105,623 53,702 42,259 98,803
\$30,000 under \$50,000 \$50,000 under \$100,000 \$30,000 under \$200,000 \$200,000 under \$500,000 \$300,000 under \$500,000 \$1,000,000 or more	118,972 26,908 3,964 701 75 20	723,887 298,218 90,854 34,707 8,531 7,899	56,146 17,967 3,761 738 87 26	475,731 287,970 116,242 49,476 14,047 9,455	14,123 7,156 1,913 556 95 30	194,738 180,697 99,046 59,766 23,763 18,026	3,376 3,185 1,059 404 74 28	82,385 141,259 105,498 86,054 36,980 46,457

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based NOTE. Detail may not add to total because of rounding

Contributions deduction as a percent of adjusted gross income

Table 2.8—Returns With Contributions Deduction: Contributions Deduction as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

			Under 1	percent	1 under	2 percent	2 under	3 percent
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	24,434,659	16,792,387	7,389,470	902,508	6,313,668	2,176,532	3,593,406	1,997,477
Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$15,000 \$15,000 under \$20,000 \$15,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$30,000 \$25,000 under \$30,000	440,546 2,594,027 4,736,497 5,370,903 4,266,393 2,826,075	184,359 1,098,256 1,971,077 2,538,505 2,310,158 1,817,700	41,028 489,147 1,358,898 1,790,700 1,474,957 927,086	941 21,437 85,839 157,751 167,970 130,394	35,031 520,397 1,138,734 1,414,230 1,201,917 841,686	1,894 82,923 215,565 366,059 394,978 338,328	40,174 341,361 725,299 788,134 608,747 446,362	4,133 65,324 224,291 334,024 329,808 297,485
\$30,000 under \$50,000 \$30,000 under \$100,000 \$30,000 under \$20,000 \$200,000 under \$500,000 \$200,000 under \$500,000 \$1,000,000 or more	3,112,502 871,222 176,183 35,050 3,933 1,328	2,964,186 1,788,716 913,488 614,092 245,327 346,524	952,748 278,827 60,781 13,313 1,508 477	181,427 95,705 38,638 16,083 3,504 2,816	893,316 222,301 39,781 5,707 462 106	479,151 213,352 74,302 22,737 4,423 2,820	494,354 123,200 22,292 3,179 235 69	445,282 198,542 70,607 20,942 3,822 3,217
			Contributions dedu	iction as a percent	of adjusted gross	ncome—Continued		
Size of edjusted gross income	3 under 4	percent		5 percent	5 under	percent	6 under	7 percent
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	2,028,356	1,541,507	1,093,148	1,079,196	764,828	946,289	541,306	748,715
Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$15,000 \$15,000 under \$20,000 \$15,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$30,000 under \$30,000 under \$30,000 under	30,696 282,602 425,551 405,603 323,912 206,706	4,364 77,316 184,538 243,416 248,363 192,935	32,960 145,305 230,149 211,425 159,364 119,047	5,300 48,459 127,628 164,624 158,071 144,661	16,408 133,248 143,674 170,641 104,731 85,829	3,771 58,169 99,011 161,953 127,182 97,477	16,466 90,701 109,185 99,015 84,520 57,750	4,252 44,351 90,982 111,715 121,074 101,396
\$30,000 under \$50,000 \$50,000 under \$100,000 \$20,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$500,000 \$1,000,000 or more	261,949 75,845 13,236 2,075 132 49	331,753 174,197 58,290 20,034 3,001 3,300	139,948 45,546 7,755 1,494 117 38	225,840 134,988 44,330 18,148 3,429 3,718	113,210 29,990 5,923 1,041 108 25	227,514 107,383 42,092 15,423 3,675 2,338	61,153 17,723 3,877 829 63 24	147,167 76,433 31,087 14,648 2,735 2,876
			Contributions dedu	iction as a percent	of adjusted gross	ncome—Continued		
Size of adjusted gross income	7 under i	3 percent	8 under	ction as a percent 9 percent	9 under 1	ncome—Continued 0 percent		15 percent
Size of adjusted gross income	7 under of returns	3 percent Amount					10 under Number of returns	15 percent Amount
Size of adjusted gross income	Number of		8 under Number of	9 percent	9 under 1 Number of	0 percent	Number of	
Size of adjusted gross income	Number of returns	Amount	8 under Number of returns	9 percent Amount	9 under 1 Number of returns	0 percent Amount	Number of returns	Amount
	Number of returns (17)	Amount (18) 664,864 6,828 45,203 89,124 112,303 105,343 57,531	8 under Number of returns (19) 365,666 27,719 44,595 87,487 79,728 51,306 27,871	9 percent Amount (20) 603,900 9,297 28,180 93,215 118,702 114,302 63,723	9 under 1 Number of returns (21) 304,093 7,490 56,260 68,364 70,846 43,511 21,805	0 percent Amount (22) 583,663 3,074 43,255 90,488 116,868 92,404 56,062	Number of returns (23) 879,342 47,573 165,254 224,484 180,180 103,979 61,941	2,029,569 21,609 155,796 332,723 381,915 273,308 201,178
Total Unider \$5,000	Number of returns (17) 441,142 23,764 78,234 95,287 87,099 62,788	Amount (18) 664,864 6,828 45,203 89,124 112,303 105,343	8 under Number of returns (19) 365,666 27,719 44,595 87,487 79,728 61,306	9 percent Amount (20) 603,900 9,297 28,180 93,215 118,702 114,302	9 under 1 Number of returns (21) 304,093 7,490 56,260 68,364 70,846 43,511	0 percent Amount (22) 583,663 3,074 43,255 90,488 115,868 92,404	Number of returns (23) 879,342 47,573 165,254 224,484 180,180 103,979	2,029,569 21,609 155,796 332,723 381,915 273,308
Total Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$15,000 \$5,000 under \$15,000 \$70,000 under \$15,000 \$70,000 under \$5,000 \$70,000 under \$5,000 \$50,000 under \$5,000 \$100,000 under \$5,000 \$100,000 under \$5,000 \$100,000 under \$5,000	Number of returns (177) 441,142 23,764 78,234 95,287 87,099 62,788 28,035 48,005 14,326 2,827 85,55 77 23	Amount (18) 664,864 6.828 45,203 89,124 112,303 105,343 75,543 129,274 70,385 27,912 13,922 3,856 3,174	8 under Number of returns (19) 365,666 27,719 44,595 79,722 61,306 27,871 23,697 10,463 2,207 507 68 18	9 percent Amount (20) 603,900 9,237 28,189 38,215 18,702 114,302 63,723 72,503 60,281 24,548 12,474 3,778 2,858	9 under 1 Number of returns (21) 304,093 7,490 55,250 7,846 73,846 74,511 21,805 24,704 8,420 2,188 424 55 25 of adjusted gross	0 percent Amount (22) 583,663 3,074 4,275 69,488 116,868 126,404 55,082 91,067 53,677 27,476 10,915 3,416 4,910 ncome—Continued	Number of relums (23) 879,342 47,573 155,254 180,190 103,797 61,941 5482,719 5,869 1,427 220 62	Amount (24) 2,029,569 21,609 155,796 332,723 361,915 273,936 201,178 292,577 193,743 93,637 50,864 18,477 13,738
Total Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$15,000 \$5,000 under \$15,000 \$70,000 under \$15,000 \$70,000 under \$5,000 \$70,000 under \$5,000 \$50,000 under \$5,000 \$100,000 under \$5,000 \$100,000 under \$5,000 \$100,000 under \$5,000	Number of rolums (17) 441,142 23,764 76,234 95,287 87,099 62,788 28,055 48,005 48,005 28,272 28,777 77 23	Amount (18) 664,864 6,828 45,203 89,124 112,303 105,343 57,531 129,217 17,385 27,912 13,922 3,855 3,174	8 under Number of returns (19) 365,666 27,719 44,595 67,487 79,728 61,306 27,871 10,463 2,207 507 68 68 Contributions dedit	9 percent Amount (20) 603,900 9,297 28,180 93,215 11,302 16,3723 72,503 60,281 24,474 17,774 2,778 2,858 action as a percent 30 percent	9 under 1 Number of returns (21) 304,093 7,490 55,260 68,364 70,846 43,511 21,805 24,704 8,420 2,188 424 56 50 of adjusted gross 30 under	0 percent Amount (22) 583,663 3,074 43,255 60,488 11,886 25,062 91,067 53,677 27,471 10,415	Number of relums (23) 879,342 47,573 155,254 180,180 103,779 61,941 64,634 23,719 5,869 62 62	Amount (24) 2,029,569 21,669 155,796 302,723 361,915 273,308 201,178 202,577 193,743 93,537 50,864 18,477 13,738
Total Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$15,000 \$5,000 under \$15,000 \$7,000 under \$15,000 \$7,000 under \$15,000 \$7,000 under \$15,000 \$7,000 under \$10,000 \$7,000 unde	Number of returns (177) 441,142 23.764 78.244 95,267 87.099 62,788 28.035 49.006 14,326 7.89 7.099 15 under Number of returns	Amount (18) 664,864 6,828 45,200 89,124 112,303 105,343 57,531 129,274 70,385 27,912 13,932 3,835 3,174 20 percent Amount	6 under Number of returns (19) 365,666 27,719 44 595 61	9 percent Amount (20) 603,900 603,900 9,297 28,180 83,215 111,020 143,020 1	9 under 1 Number of refurms (21) 394,999 7,490 55,620 63,536 64,71 21,805 24,704 64,020 21,805 55,555 55 50 30 under 64,000 Number of refurms	0 percent Amount (22) 583,663 3,074 43,255 80,488 80,488 91,667 91,667 13,317 1	Number of returns (23) 879,342 47,573 155,264 224,484 180,190 103,979 61,941 5,869 1,427 22,719 5,869 1,427	Amount (24) 2,029,569 21,609 15,578 332,723 381,915 273,308 201,178 292,577 193,743 93,637 5,084 19,474 19,738
Total Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$15,000 \$5,000 under \$15,000 \$7,000 under \$15,000 \$7,000 under \$15,000 \$7,000 under \$15,000 \$7,000 under \$10,000 \$7,000 unde	Number of returns (177) 441,142 23,764 78,234 95,297 67,098 62,788 62,788 64,006 14,326 2,827 656 723	Amount (18) 664,864 6,828 45,203 89,124 112,303 105,343 57,531 129,217 17,385 27,912 13,922 3,855 3,174	8 under Number of reburns (19) 365,666 27,719 44,535 97,422 61,306 27,871 23,697 10,463 2,207 63,666 10,463	9 percent Amount (20) 603,900 9,297 28,180 93,215 11,302 16,3723 72,503 60,281 24,474 17,774 2,778 2,858 action as a percent 30 percent	9 under 1 Number of returne (21) 304,093 7,490 56,260 97,846 43,511 21,805 24,704 24,820 2,188 424 56 25 of adjusted gross 30 under	O percent Amount (22) \$583,653 3,074 43,255 60,888 115,666 91,667 53,977	Number of relums (23) (23) (23) (27) (23) (27) (27) (27) (27) (27) (27) (27) (27	Amount (24) 2,029,569 21,609 155,798 302,723 381,915 273,308 201,178 202,577 193,743 83,637 50,864 18,477 13,738
Total Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$15,000 \$5,000 under \$15,000 \$7,000 under \$15,000 \$7,000 under \$15,000 \$7,000 under \$15,000 \$7,000 under \$10,000 \$7,000 unde	Number of returns (177) 441,142 23.764 78.244 95,267 87.099 62,788 28.035 49.006 14,326 7.89 7.099 15 under Number of returns	Amount (18) 664,864 6,828 45,200 89,124 112,303 105,343 57,531 129,274 70,385 27,912 13,932 3,835 3,174 20 percent Amount	6 under Number of returns (19) 365,666 27,719 44 595 61	9 percent Amount (20) 603,900 603,900 9,297 28,180 83,215 111,020 143,020 1	9 under Number of Number of Number of Number of 121) 304,093 7,400 56,556 7,400 56,556 24,704 56,556 24,704 56,556 25 20 under of Number of Number of returns (20) (20) (20) (20) (21)	O percent Amount (22) 593,663 3,073 43,255 90,888 115,868 12,444 55,092 91,667 53,677 53,677 53,677 53,474 4,910 Amount (30) 1,213,686	Number of returns (23) 879,342 41 573 15,524 24,464 24,464 25,199 61,941 64,623 27,199 55,5666 1,427 20 20 50 percer of returns (21)	Amount (24) 2,029,569 21,600 21,600 332,723 332,723 323,733 32
Total Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$10,000 \$5,000 under \$10,000 \$5,000 under \$15,000 \$5,000 under \$25,000 \$5,000 under \$30,000 \$50,000 under \$30,000 \$50,000 under \$50,000 \$50,000 under \$50,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 under \$50,000 \$50,000 und	Number of relume. (177) 441,142 22,764 55,267 67,099 62,788 62,005 61,932 62,005 62,788 62,005 62,788 62,005 62,788 62,005 62,00	Amount (198) 664,864 6,020 6,020 89,124 12,200 105,343 123,274 7,0388 27,912 3,856 3,174	8 under (199) 365,666 365,666 365,666 37,719 44,575 47,777 57,7	9 percent Amount (20) 603,900 9.979 28,1981 93,215 116,700 12,474 2,475 2,458 12,474 2,478 30,720 40,000 40	9 under Number of returns (21) 304,099 7,490 55,620 68,554 70,864 68,564 70,864 68,564 68,	0 percent Amount (22) \$43,663 (23) \$43,663 (24) \$43,555 (24) \$43,555 (24) \$43,653 (25) (26) (26) (26) (27) (27) (27) (27) (27) (27) (27) (27	Number of returns (23) #79,342 #79,342 #79,342 #79,342 #79,342 #79,342 #79,344 #79,34	Amount (24) 2,073,569 21,509 21,509 22,173,009 20,173 20,277 10,743 20,177 10,743 20,177 10,743 20,177 10,743 20,177 10,743 20,177 10,743 20,177 10,743 20,177 10,743 20,177 10,743 20,177 20,1
Total Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$15,000 \$10,000 under \$15,000 \$10,000 under \$15,000 \$10,000 under \$50,000 \$25,000 under \$50,000 \$25,000 under \$50,000 \$10,000 under \$50,000 \$1,000,000 cr more Size of adjusted gross income Total Under \$5,000 \$1,000 under \$15,000 \$1,000 under \$15,000 \$1,000 under \$15,000 \$10,000 under \$15,000 \$10,000 under \$15,000 \$10,000 under \$15,000 \$10,000 under \$15,000	Number of relums (17) 441,142 431,142	Amount (18) 664,864 664,864 663,864 65,200 6	8 under 19 under 19 under 19 under 19 under 19 under 19 19 19 19 19 19 19 19 19 19 19 19 19	9 percent Amount (20) 603,900 603,900 92,927 93,915 118,702 72,038 24,598 12,474 37,878 Amount Amount (28) 937,007 111,898 12,474 13,787 111,803 15,777 15,769 111,498 15,776 15,776 16,777 17,813 16,777 17,813 16,777 17,813 16,777 17,813 16,777 17,813 16,777 17,813 16,777 17,813 16,777 17,813 16,777 17,813 16,777 17,813 16,777 17,813 16,777 17,813 16,777 17,813 16,777 17,813 16,777 17,813	9 under Number of returns (21) 304,099 7,490 7,490 68,566 7,670 68,566 7,611 21,805 24,704 68,620 24,704 68,620 30 under Number of returns (28) 115,028 115,028 30,755 30,757 115,028 115,028 30,757	0 percent Amount (22) 583,663 583,663 60,488 112,044 12,525 60,488 112,044 12,045 12,047 12,475 13,477 12,475 13,446 4,910 10 10 10 11,213,686 12,123,686 12,133,686 12,133,686 13,146 13,146 14,110 14,110 15,110 16,110 1	Number of relurns (23) (23) (23) (23) (23) (23) (24) (24) (24) (24) (24) (24) (24) (24	Amount (24) 2,273,569 15,796 15,796 15,796 15,796 15,797 15,797 17,797 1

Table 2.9—Returns Filed by Dependents With Unearned Income: Selected Sources of Income, Deductions, and Tax, by Size of Adjusted Gross Income

	Size of adjusted gross income		Number of	Adjusted gross		and wages oss)		in adjusted income
			returns	income less deficit	Number of returns	Amount	Number of returns	Amount
			(1)	(2)	(3)	(4)	· (5)	(6)
Total Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000			1,340,176 262,666 363,022 348,608 173,062 81,454 89,555 21,254 545	3,487,890 154,059 529,745 872,131 603,551 364,146 593,225 322,756 48,277	1,110,021 179,457 296,277 319,754 151,892 66,264 79,112 17,006 259	2,538,982 107,540 384,156 750,450 464,023 285,876 423,262 122,030 1,645	231,441 61,429 53,116 44,779 *21,498 *20,700 *18,381 11,137 401	234,598 23,758 19,014 41,393 *15,814 *10,757 *49,256 61,888 12,718
	Size of adjusted gross income		Interest	received	Sales of ca net gain	ptial assets less loss	Total de	ductions
	size or aujusticu gross micome		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(7)	(8)	(9)	(10)	(11)	(12)
Total			1,156,381	407,823	80,456	81,632	1,238,276	1,955,420
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$50,000 \$50,000 on more			231,968 321,838 294,325 154,398 70,173 74,793 18,365 521	40,681 86,145 58,206 85,257 35,684 50,548 47,394 3,908	*15,562 *21,998 *15,148 *11,938 *8,953 *3,687 *2,860 310	*—3.491 *16.850 *740 *8.358 *18.394 *3.731 *19.839 17,411	241,564 327,868 332,085 161,143 72,502 82,786 19,895 435	362,437 491,059 534,373 261,895 118,410 144,591 39,740 2,915
		Standard	deduction	Itemized o	deductions	Returns	Total inc	ome tax
	Size of adjusted gross income	Number of	Amount	Number of	Amount	with no	Number of	Amount

	Standard	deduction	Itemized (deductions	Returns	Total income tax	
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	with no deductions	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	1,177,815	1,908,889	60,463	46,531	101,696	566,127	203,872
Under 51,000 500	231,811 307,664 317,655 157,889 69,517 79,406 13,814	359,719 483,440, 531,803 260,450 117,072 133,280 22,988 *137	*9,753 *20,204 *14,430 *3,254 *2,985 *3,380 *6,081 376	*2,718 *7,619 *2,571 *1,445 *1,312 *16,752 2,777	35.154 *16,523 *11,939 *8,952 *6,769	55,016 145,249 173,054 81,454 89,555 21,254 545	3,579 9,223 25,605 25,666 60,075 55,773 23,951

^{*}Estimate should be used with caution because of the smell number of sample returns on which it is based NOTE. Detail may not add to total because of rounding.

Exemptions for age 65 or over

Table 2.10—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income

[All figures are estimates based on samples-money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Numbe	r of axe	emptions for kpayers	Number of returns	Number of exemptions	Adjust gros Income defic	less	Income tax after credits	Total income tax
	(1)	(2)		(3)	(4)	(5)	(6)		(7)	(6)
Total	84,670,	369 215,	773,937	129,210,683	7,975,070	10,430,7	63 91,	196,288	13,469,488	13,746,901
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	546, 4,249, 5,244, 5,031, 4,531, 4,331,	194 5, 990 7, 575 7, 521 8.	535,630 610,044 345,841 889,713 198,156 687,504	898,423 4,614,982 5,865,222 5,832,947 5,479,916 5,555,508	85,352 255,572 285,662 522,438 783,023 730,758	124,1 308,7 352,4 629,8 947,3 888,5	24 74 91 1, 26 2,	603,786 144,217 426,976 331,549 766,548 280,606	10,056 47,102	4,359 *154
\$5,000 under \$6,000 \$7,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$9,000 under \$10,000	4,634, 4,265, 3,946, 3,679, 3,367,	839 9, 419 9, 057 8,	790,000 517,053 290,716 862,307 414,776	6,156,296 5,820,751 5,578,227 5,259,446 4,988,670	736,466 596,346 566,262 367,951 334,380	986,7 807,6 761,5 494,6 435,8	77 3, 22 4, 10 3,	036,966 873,991 241,605 122,880 157,777	61,620 146,392 199,132 199,248 223,091	81,814 146,392 199,132 199,248 223,599
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$14,000 \$14,000 under \$15,000	3,219, 2,915, 2,927, 2,757, 2,730,	971 8) 598 6, 510 8) 738 8,	596,674 022,326 411,689 001,456 192,369	5,001,953 4,611,840 4,848,588 4,641,666 4,761,396	306,734 262,146 232,324 200,884 182,289	406,7 346,5 312,3 268,5 246,6	46 3,0 41 2,0 86 2,0	220,387 009,569 898,284 704,704 634,781	254,818 263,818 277,312 278,999 270,588	255,480 265,166 277,492 265,768 270,588
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$50,000 under \$10,000	11,197, 6,649, 3,629, 3,639, 948,	522 22, 532 12, 550 12, 334 3,	340,597 960,294 707,838 999,702 551,987	20,318,767 12,681,389 7,008,561 7,037,818 1,817,043	554,503 311,504 202,046 274,043 137,236	750,4 434,8 278,0 380,2 199,2	86 6.1 73 5.1 52 10, 85 9,	560,333 920,715 543,326 150,288 181,548	1,126,350 960,037 892,920 1,952,649 2,519,477	1,129,986 965,264 900,231 1,993,158 2,571,944
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	185, 36, 4, 1,:	357 347	698,793 129,885 13,942 4,645	352,942 68,340 7,433 2,437	35,479 9,786 1,366 520	52,3 14,3 1,9 7	36 2. 47	726,883 796,094 916,364 153,661	1,691,680 1,147,273 401,629 525,280	1,738,965 1,191,286 425,659 565,378
All returns, summary: Under \$5,000 under \$10,000 \$5,000 under \$10,000 \$15,000 or more	23,935, 19,892, 14,551, 26,290,	956 45,0 350 41,3	874,852	26,246,900 27,803,590 23,865,443 49,294,750	2,662,805 2,601,405 1,184,377 1,526,483	3,251,1 3,486,3 1,580,9 2,112,3	36 18. 10 14.	346,112 433,239 467,725 949,213	57,176 849,482 1,345,536 11,217,295	62,330 650,184 1,354,515 11,481,872
		Exer	nptions for blind	iness			Examptions	for taxpayers	dependents	
Size of adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income less deficit	income tax after credits	Total income tax	Number of returns	Examptions Number of exemptions	Adjusted gross income lass deficit	Income	Total income tax
Size of adjusted gross income		Number of	Adjusted gross income less	Income tax after	income	Number of returns (14)	Number of	Adjusted gross income lass	Income tax after	income
Size of adjusted gross income	retums	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	income tax (13)	returns	Number of exemptions	Adjusted gross income lass deficit	Income tax after credits	incoma tax (18)
	retums (9)	Number of exemptions (10)	Adjusted gross income less deficit	Income tax after credits	(13) 246,676	retums (14)	Number of exemptions	Adjusted gross income lass deficit (16)	Income tax after credits (17) 3 75,708,621 7 185 6 2 5 1 3,416	(18) 76,203,437 26,637 983 286 204 4,547
Total	(9) 174,867 *599 *7,391 5,574 10,618 *7,110	Number of exemptions (10) 177,671 *599 *7,660 5,773 10,618 *7,110	Adjusted gross income less deficit (11) 1,968,454 730 3,806 9,294 28,272 25,345	Income tax after credits (12)	113) 246,676 10	(14) 35,357,105 226,391 381,339 630,850, 736,494 936,400	Number of exemptions (15) 75,954,820 512,452 678,678 1,122,372 1,416,357 1,763,800	Adjusted gross income lass deficit (16) 588,462,16 -4,039,51 215,37 965,45 1,856,35 3,276,93	Income tax after credits (17) 3 75,708,621 7 185 2 5 3,416 7 11,167 4 156,853 4 342,542 1 563,863	(18) 76,203,437 76,203
Total	(9) 174,867 599 77,991 5,574 10,618 77,110 15,323 16,236 17,232 8,091 11,322	Number of exemptions (10) 177,671 1599 17,660 5,773 10,618 17,110 15,323 16,236 17,232 8,707 11,322	Adjusted gross income less deficit (11) 1,968,454 -730 1,896 9,294 28,272 125,345 70,841 91,712 110,378 59,542 96,047	Income tax after credits (12) 244,869 ————————————————————————————————————	100 100 100 100 100 100 100 100 100 100	(14) 35,357,105 226,391 361,339 630,850 736,494 936,400 1,133,595 1,318,062 1,441,346 1,395,567 1,435,924	Number of exemptions (15) 75,954,820 512,452 678,678 1,122,372 1,416,357 1,763,800 2,228,083 2,871,393 2,871,393 2,942,260 3,096,929	Adjusted gross income lass deficit (16) 588,462,16 —4.039,51 215,37 965,45 1,856,35 3,276,93 5,150,60 7,235,49 9,372,84 10,486,20 12,229,41	Income tax after credits after credits 3 75,708,621 186 6 6 1,7 11,16 7 7 47,599 6 1,16 7 81,65 7 81,65 8 6 1,112,55 8 6 1,112,55 8 6 1,112,55 8 6 1,112,55 8 1,162,49 1,171,389 9 1,171,3	ncoma tax (18) (18) (18) (18) (18) (18) (18) (18)
Total No adjusted gross income 31 oils 1000 31 0000 31 0000 31 0000 3200	retums (9) 174,867	Number of exemptions (10) 177,671 (10) 177,671 (10) 177,671 (10) 15,073 (10) 16 (10) 15,023 (10) 15,023 (10) 15,023 (10) 15,023 (10) 15,023 (10) 15,023 (10) 15,023 (10) 15,023 (10) 15,03	Adjusted gross income less deficit (11) 1,966,454 - 7,966,454 - 730,3806 9,294 28,272 25,345 70,641 11,10,378 11,10,378 11,10,378 11,10,378 11,10,378 11,10,378 11,10,378 11,10,378 11,10,378 11,10,378 11,10,378 11,10,378	Income tax after credits (12) 244,869	Income tax (13) 246,676 10	retums (14) 35,357,105 226,391 361,339 630,830 736,494 936,400 936,494 1,41,346 1,441,346 1,441,346 1,455,404 1,461,700 1,505,404 1,405,722 1,516,617 1,41,376	Number of exemptions (15) 75,854,820 512,452 678,678 1,122,372 1,416,357 1,763,800 2,226,083 2,942,260 3,096,232 2,995,995 3,182,734 3,053,736 3,040,250 3,040,250 3,040,250 3,040,250 3,040,250	Adjusted gross income less deficit (16) 588,462,16 -4,035,51 215,37 965,45 1,856,35 3,276,39 5,150,60 7,235,40 10,466,20 10,466,20 11,259,41 13,873,45 15,804,53 16,151,59 18,959,68 18,959,68 18,959,68	Income tax after credits (17) (17) 7 (18) 7 (18) 7 (18) 7 (18) 7 (18) 7 (18) 7 (18) 7 (18) 8 (18) 9 (18) 1	Income (ax (18) 76,803,437 26,637 9833 9834 45,57 11,398 46,074 15,44,074 11,62,803 11,62,803 11,62,803 11,62,803 11,62,803 11,62,803 11,62,803
Total	returns (9) 174,867 -599 -7,391 -5,574 -10,618 -7,110 -15,323 -16,236 -16,236 -16,236 -16,236 -16,236 -16,236 -16,236 -17,106 -18,386 -18,3	Number of exemptions (10) 177,671 17,671 17,670 17,660 17,7660	Adjusted Adj	Income tax after credits [12] 244,869 [12] 244,869 [13] 315 477 3,800 3,	mcome tax (13) 246,578 -10 246,578 -10 -10 -10 -10 -10 -10 -10 -1	retums (14) 35,357,105 226,391 381,339 630,850 756,494 956,403 1,133,595 1,413,46 1,365,722 1,441,376 1,452,720 1,516,617 1,442,686 6,808,443 4,67,730 2,388,966 6,808,443 4,367,370 2,388,966	Number of exemptions (115) 75,854,820 75,854,820 75,854,820 512,452 676,678 1,122,372 1,416,357 1,463,57 1,463,57 1,463,57 1,463,57 1,463,57 1,463,57 1,463,57 1,463,57 1,463,57 1,463,57 1,463,57 1,463,57 1,463,70 1,	Adjusted Adj	Income Iss. after	ncome tax (189) 76,203,437 76,503,437 78,633 78,633 78,633 78,643 11,589 14,77,542 1,162,633 1,175,690 11,827,273 1,182,656 1,182,657 1,182,656 1,182,657 1,182,656 1,182,657 1,182,656 1,182,657 1,182,656 1,182,656 1,182,656 1,182,657 1,182,753 1,182,656 1,182,753 1,182,656 1,182,753 1,182,753 1,182,856 1,182,856 1,182,856 1,182,856 1,182,856 1,182,856 1,182,856

Footnotes at end of table

Table 2.10—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

					Exen	nptions of	ther than	age or b	lindness	Total				
Size of adjusted gross income	Number	Number	Adjusted gross	wages	es and (gross)	le: busi	stal net pr ss loss fro ness activ	m	1	of property let gain ss loss?		ther income iss loss ^a	Income tax	Total
	of returns	of exemptions	income less deficit	Number of returns	Amount	Numb of return	- An	nount	Numbe of returns	Amoun	Number of raturns	Amount	after credits	Income tax
	(19)	(20)	(21)	(22)	(23)	(24)		(25)	(26)	(27)	(28)	(29)	(30)	(31)
Total	64,670,389	205,165,503	1,053,895,687	75,510,735	880,998,631	12,251,	,981 61	,513 ,699	8,973,9	55 19,717,2	41 49,356,6	92,666,11	6 140,601,196	141,801,476
No adjusted gross income 11 under \$1,000 11,000 under \$2,000 12,000 under \$3,000 13,000 under \$4,000 14,000 under \$5,000	546,763 4,249,194 5,244,990 5,031,575 4,531,521 4,331,708	1,410,875 5,293,860 6,967,594 7,249,204 7,243,718 7,783,591	-6,910,119 2,427,174 7,760,636 12,572,750 15,885,379 19,541,497	195,831 3,733,380 4,690,262 4,440,038 3,736,945 3,804,029	1,410,233 2,291,597 6,934,607 10,887,156 12,485,630 15,752,064	404 437 448	479 — 327 798 126	474,513 -121,782 -18,710 -331,838 -453,953 -713,346	172,7 66,9 170,0 189,6 262,9 255,4	00 24,4 96 101,6 34 74,5 14 198,6	33 998,8- 94 1,563,2: 40 1,826,8 07 1,946,8	43 232,90 94 705,42 19 1,279,21 44 2,766,88	5 3,844 6 33,042 9 329,523	38,931 *1,059 4,429 33,491 331,048 877,754
i5,000 under \$6,000 i6,000 under \$7,000 17,000 under \$8,000 i8,000 under \$9,000 i9,000 under \$10,000	4,634,358 4,265,639 3,946,419 3,679,057 3,367,263	8,797,039 8,892,144 8,520,467 8,356,375 7,974,864	25,392,773 27,688,054 28,569,451 31,246,420 31,937,840	3,926,583 3,883,602 3,374,246 3,254,311 3,029,871	20,517,316 23,018,720 24,325,549 26,704,831 27,647,274	452	056 153 1 482 1	889,281 768,388 056,923 113,927 130,964	261,0 300,7 302,3 260,0 275,2	35 256,7 52 263,6 13 213,3	40 1,986,64 83 1,934,11 15 1,842,0	59 3,644,20 50 3,943,29 41 3,216,34	17 1,538,656 6 2,013,111 17 2,460,156	1,170,549 1,540,606 2,014,429 2,460,698 2,723,580
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	3,219,533 2,915,971 2,927,598 2,757,510 2,730,738	8,184,687 7,665,546 8,088,638 7,724,581 7,941,455	33,785,374 33,515,802 36,584,869 37,202,225 38,599,285	2,922,189 2,685,593 2,700,695 2,564,259 2,565,008	29,239,843 29,217,833 32,228,715 33,069,420 35,538,578	407, 416, 407,	589 1 719 1 531 1	341,512 360,753 390,852 395,725 268,207	283,4 268,3 262,0 267,8 264,1	73 416,4 18 322,6 06 320,1	51 1,811,4 90 1,869,5 35 1,803,3	03 2,520,76 95 2,642,41 32 2,416,94	3,212,428 2 3,605,525 5 3,860,518	3,043,193 3,215,435 3,606,107 3,868,685 4,225,889
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000	11,197,191 6,649,622 3,629,532 3,639,050 948,034	35,572,875 22,519,638 12,425,371 12,815,790 3,350,340	194,184,453 147,891,145 98,784,280 132,893,393 62,415,723	10,582,581 8,300,578 3,375,119 3,239,475 754,517	175,256,079 133,215,444 85,265,808 102,828,454 36,073,306	735,	302 5 677 5 857 15	116,457 ,862,350 ,852,504 ,319,067 ,729,944	1,250.8 990,3 782,3 1,308,5 582,5	33 1,260,1 33 1,235,4 36 3,023,4	90 5,626,4 28 3,302,8 35 3,471,2	28 7,552,16 08 8,430,54 58 11,722,43	12 19,694,973 10 14,797,911 17 24,009,672	22,460,697 19,713,953 14,818,856 24,117,607 16,256,779
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	185,142 36,357 4,047 1,357	645,769 115,415 11,973 3,973	24,173,811 10,171,295 2,694,559 2,896,017	146,823 28,632 3,120 1,048	12,230,847 3,893,076 628,479 356,772	1] 3,	899 1	718,185 587,711 256,172 433,205	140,19 30,9 3,7 1,2	74 1,372,5 23 546,4	79 36,2 90 4,0	42 3,317,93 42 1,163,41	0 4,120,764 8 1,185,226	9,476,194 4,285,569 1,268,055 1,447,872
All returns, surmany Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	23,935,751 19,892,956 14,551,350 26,290,332	35,968,842 42,330,810 39,605,107 87,260,844	51,277,317 145,956,338 160,887,556 676,074,478	20,400,485 17,270,613 13,407,744 24,431,893	49,741,288 122,213,689 159,294,389 549,749,264	2,459, 2,236, 2,066, 5,488,	676 4 382 5	078,429 959,482 757,049 875,597	1,137,7- 1,399,4 1,345,8: 5,090,8:	1,239,9 6 1,575,8	63 9,593,5 35 9,202,2	97 17,443,20 20 12,960,28	9,903,244	1,086,711 9,909,865 17,959,305 112,845,564
					Exe	mptions o	other than	age or I	blindness	One				
Size of adjusted gross income	Number o	Adjuste gross incom	was	laries and ges (gross)	į k	otal net p ass loss f aness act	rom	Sa	les of pr net ga less los	n		income loss ^a	Income tax after	Total income
	returns	less defici	Number	of Amou	nt Numbe retur		Amount	Numbe		Amount	Number of returns	Amount	credits	tax
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Total	33,172,	40 208,382	,561 29,211,	783 167,872	1,892 1,89	8,899	4,369,567	2,02	0,454	3,179,386	14,979,507	30,960,897	25,246,823	25,367,808
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	170, 3,670, 4,290, 3,835, 3,076, 2,584,	45 2,103 69 6,320 56 9,547 23 10,782	.198 3,316,4 841 3,956,6 659 3,459,5 501 2,565,6	1,937 361 5,729 188 8,378 346 8,513	,500 13 ,041 16 ,096 16	1,566 3,560 0,659 5,934 7,461 8,383	-992,836 12,204 27,830 215,017 199,990 214,304	5 9 10 15	1,815 0,840 8,279 6,647 1,253 5,663	34,520 6,217 54,073 9,581 91,318 93,818	82,964 808,817 1,250,746 1,373,551 1,338,254 1,072,768	-248,533 159,710 509,597 944,964 1,877,202 1,732,760	3,844 33,042 326,064 649,536	3,623 4,113 33,167 326,145 649,565
5,000 under \$6,000 6,000 under \$7,000 7,000 under \$8,000 8,000 under \$9,000 9,000 under \$10,000	2,518, 2,097, 1,630, 1,583, 1,265,	07 13,608 66 13,710 61 13,404	637 1,844, 979 1,604, 640 1,432,	132 11,576 218 11,634 239 11,688	746 10 337 6 842 6	4,148 8,744 0,799 0,956 9,795	255,296 216,675 227,186 178,666 183,315	1,	3,735 8,335 4,829 9,570 6,266	117,875 79,151 81,551 44,014 70,098	1,028,311 976,907 912,259 811,164 736,469	1,897,682 1,735,065 1,767,903 1,492,918 1,320,254	1,041,117 1,212,148 1,405,331 1,508,831 1,472,202	1,041,202 1,212,148 1,405,331 1,508,831 1,472,675
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	1,079, 889, 754, 681, 542,	45 10,229 130 9,417 149 8,914	.749 792. .227 675. .096 587.	65 8,756 223 8,100 526 7,716	182 6 1241 4 1991 4	5,641 4,738 6,110 7,850 4,516	240,185 242,474 187,143 111,380 137,718	8 6 7	8,597 6,605 8,942 3,064 9,848	90,535 163,806 88,339 63,222 88,638	647,625 565,894 529,790 465,274 406,469	1,261,277 1,067,288 1,041,503 1,022,503 836,301	1,474,541 1,396,980 1,322,408 1,309,012 1,184,599	1,474,567 1,398,284 1,322,422 1,309,070 1,184,599
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000	1,443, 440, 176, 169, 56,	72 9,707 43 4,787 81 8,288	484 362, 757 133, 241 102,	254 7,174 138 2,980 560 2,766	.871 6 .842 4 .385 6	4,427 4,696 2,324 1,167 6,715	552,213 378,458 274,930 755,271 468,728	12 8 9	3,581 1,614 3,388 6,698 0,018	269,868 184,559 190,103 476,704 340,602	1,158,595 389,022 167,211 165,800 55,998	3,137,273 1,971,597 1,351,782 2,284,880 1,764,933	4,064,470 1,822,877 970,695 1,527,825 1,123,954	4,067,186 1,824,666 971,898 1,550,042 1,149,781
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or mora	12, 3,	48 924 13 349		381 123 200 30	1,768 1,360 1,429 1,508	6,573 1,706 297 134	165,019 83,363 23,471 13,303		9,683 2,591 447 205	202,370 135,588 67,793 124,257	12,655 3,228 513 223	890,394 582,407 228,004 330,833	612,531 396,335 160,103 228,178	634,925 411,469 169,151 242,901
All returns, summary: Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or mora	17,627, 9,314, 3,926, 2,303,	99 86,881 54 47,732	221 6,230, 899 3,526,	737 57,013 705 41,086	184 42 406 25	7,563 4,442 8,855 8,039	-323,393 1,061,345 918,881 2,712,755	50 36	4,298 2,755 5,076 8,325	277,093 392,689 495,540 2,014,063	5,927,100 4,465,110 2,634,052 1,953,245	4,975,719 6,214,002 5,228,873 12,542,102	1,012,486 5,639,629 3,687,539 10,906,968	1,015,635 6,640,166 6,666,942 11,022,044

Footnotes at end of table

Table 2.10—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

				1	lumber of exe	mptions other	then age or t	olindness Two				
Size of adjusted gross income	Number of	Adjusted gross income	Salari wages	es and (gross)		et profit ss from activities!	Sales of net less	property gain loss ^a	All other less		Income tax after	Total income
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	credits	tax
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Total	19,851,427	291,210,322	18,502,546	219,477,058	3,884,497	17,144,694	3,099,625	7,656,501	14,443,093	46,932,069	43,366,716	43,771,042
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$5,000	164,537 332,428 535,594 676,559 813,872 893,663	-2,103,386 185,339 798,879 1,707,550 2,851,675 4,040,457	50,387 230,964 377,880 526,349 605,684 670,648	413,270 212,339 594,827 1,282,640 1,876,989 2,765,097	146,049 87,201 136,297 160,770 159,297 155,681	1,939,088 92,608 47,730 89,949 139,945 178,075	51,904 21,520 40,450 46,123 76,354 75,768	65,448 7,945 28,363 24,535 49,789 48,261	113,877 130,811 226,068 316,009 445,891 476,482	-643,016 57,663 223,418 310,426 784,952 1,049,024	*19 — 3,459 26,218	11,902 *176 *30 *198 3,769 27,108
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$8,000 under \$10,000	1,122,702 1,025,022 943,134 827,396 865,637	6,152,496 6,635,661 7,058,201 7,888,867 8,216,026	844,215 768,895 679,446 732,580 714,189	4,126,954 4,567,255 4,638,317 5,868,096 6,242,695	161,952 155,747 145,036 170,944 157,123	231,951 205,341 276,834 276,112 328,667	90,972 125,905 109,501 111,226 112,184	82,430 90,221 95,676 115,601 91,591	646,793 646,902 621,167 603,231 608,030	1,711,162 1,772,844 2,047,374 1,629,058 1,553,072	120,093 260,243 380,285 563,208 661,524	120,382 260,568 380,997 563,320 662,036
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	839,884 796,667 781,820 766,008 778,220	8,794,367 9,176,932 9,769,580 10,344,046 11,290,417	715,122 693,600 691,644 687,999 705,832	6,868,521 7,354,122 7,922,232 8,514,449 9,408,732	159,352 118,331 131,556 122,348 124,789	365,889 368,371 372,310 426,452 303,577	108,164 91,897 106,269 102,322 108,565	139,165 137,446 161,673 186,736 140,010	576,010 573,142 547,922 553,682 611,557	1,420,791 1,316,993 1,313,356 1,216,410 1,438,098	767,989 680,860 994,250 1,115,967 1,279,711	768,682 882,204 994,665 1,123,334 1,280,292
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000	3,145,480 1,930,098 1,096,009 1,057,500 280,914	54,560,428 42,953,204 29,851,332 38,388,401 18,455,173	2,874,905 1,777,467 961,743 903,719 209,918	46,202,254 36,449,389 24,011,152 26,696,271 8,561,616	494,138 315,236 221,497 347,313 160,743	2,013,526 1,857,075 1,691,539 4,187,356 3,733,669	436,473 325,964 282,076 422,759 190,861	759,629 521,949 527,625 1,301,876 1,127,954	2,573,281 1,759,073 1,032,580 1,025,935 278,786	5,585,019 4,124,791 3,621,016 6,202,897 5,031,934	6,912,859 6,369,147 4,933,361 7,518,049 5,055,795	6,924,798 6,377,403 4,943,454 7,562,672 5,137,894
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	59,619 14,183 1,704 577	7,858,187 4,034,618 1,138,284 1,163,588	46,391 11,153 1,347 469	3,286,897 1,297,088 220,527 95,325	40,443 10,819 1,352 483	1,310,142 610,994 87,385 168,963	47,739 12,481 1,595 553	720,346 580,104 291,989 360,141	59,416 14,149 1,702 577	2,540,803 1,546,432 538,384 539,159	2,803,799 1,675,917 502,688 541,280	2,871,527 1,746,218 539,790 587,624
All returns, summary: Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	3,416,653 4,883,891 3,964,799 7,586,084	7,480,515 35,951,250 49,375,342 198,403,215	2,461,912 3,739,325 3,494,197 6,807,112	7,145,164 25,443,318 40,068,057 146,820,520	845,295 790,802 656,376 1,592,024	-1,671,457 1,318,905 1,836,598 15,660,649	312,119 549,788 517,217 1,720,501	224,341 475,518 765,030 6,191,612	1,709,158 3,126 123 2,862,313 6,745,499	1,782,467 8,713,510 6,705,658 29,730,434	29,696 1,985,352 5,038,777 36,312,893	43,184 1,987,303 5,049,177 36,691,379
				N			than age or bi					
Size of adjusted gross income	Number of	Adjusted gross	Salane	s and		et profit ss from	than age or bi Sales of net less	property gain	All other less	income loss³	Income	Total
Size of adjusted gross income	Number of returns			s and	Total n	et profit ss from	Sales of net	property gain	All other	income loss ³ Amount	Income tax efter credits	Total income tax
Size of adjusted gross income		gross income less	weges Number of	s and (gross)	Total name less los business Number of	et profit ss from activities	Sales of net less Number of	property gain loss*	All other less	loss ³	tax efter	income
Size of adjusted gloss income	returns	gross income less deficit (57) 177,886,752	Number of returns	s and (gross) Amount	Total no less los business Number of returns	et profit ss from activities ¹ Amount	Sales of net less Number of returns	property gain loss*	All other less Number of returns	Amount	tax efter credits	income tax
	returns (56)	gross income less deficit (57)	Number of returns (58)	s and (gross) Amount (59)	Total no less for business Number of returns (60)	et profit ss from activities* Amount (61)	Sales of net less Number of returns (62)	property gain loss* Amount (63)	All other less Number of returns (64)	Amount (65)	tax effer credits (66)	income tax (67)
Total Ne educated gross recome \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$2,000 under \$3,000 \$3,000 under \$4,000	(56) 11,154,980 67,076 109,298 196,424 238,848 290,827	gross income less deficit (57) 177,886,752 -1,076,066 65,816 304,045 597,845 1,011,855	weges Number of returns (58) 10,493,260 30,181 84,527 169,865 209,062 257,861	s and (gross) Amount (59) 157,079,930 214,800 68,654 297,270 543,614 886,325	Total n less for business Number of returns (60) 1,977,740 57,102 18,293 28,977 45,689 49,856	at profit ss from activities ¹ Amount (61) 10,884,667 —999,721 —15,981 —9,667 —341 32,470	Sales of net less Number of returns (62) 1,300,428 25,573 4,887 13,905 19,816 11,742	property gain (63) 2,658,405 66,956 4,684 10,044 28,988 25,371	All other less Number of returns (64) 6,905,932 44,047 26,883 51,007 74,281 69,425	Amount (65) 7,263,750 -358,100 6,398 25,584 55,689	tax effer credits (66) 24,065,538 *118 —	(67) 24,199,481 4,003 *103 *1,098
Total No adupted gross moone \$1 under \$1,000 \$2,000 under \$3,000 \$2,000 under \$3,000 \$3,000 under \$3,000 \$4,000 under \$5,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$6,000 under \$7,000 \$6,000 under \$7,000 \$6,000 under \$7,000 \$6,000 under \$7,000	(56) 11,154,980 11,154,980 196,424 238,848 290,827 385,202 429,537 533,467 487,106 458,456	gross income less deficit (57) 177,886,752 —1,076,066 65,816 304,045 597,845 1,011,855 1,757,794 2,349,640 3,481,853 3,673,229 3,901,942	weges Number of returns (58) 10,493,260 30,181 84,527 199,865 209,062 257,861 346,388 394,926 502,588 455,237 434,834	s and (gross) Amount (59) 157,079,930 214,800 68,654 297,270 543,614 888,325 1,548,470 2,135,160 3,317,381 3,606,347,385	Total in less lot business. Number of returns (60) 1,977,740 57,102 18,293 28,977 45,689 49,856 70,275 62,820 73,181 78,095 62,627	at profit ss from activities! Amount (61) 10,884,667 —999,721 —9,667 —341 32,470 128,260 143,189 140,081 193,780	Sales of net less so freturns (62) 1,300,428 25,573 4,887 13,905 19,816 11,742 15,499 27,876 21,688 36,902 26,6556	property gain loss* Amount (63) 2,658,405 66,956 4,864 10,044 28,988 25,371 118,484 48,597 27,612 55,018 24,183	All other of returns (64) 6,905,932 44,047 26,883 51,007 74,281 69,425 112,627 116,719 189,876 188,983	(65) 7,263,750 —358,100 8,460 6,398 25,584 55,689 62,580 22,695 72,715 120,749 77,621	tax effer credits (66) 24,065,538 *118 	(67) 24,199,481 4,003 *103 *1,098 1,016 8,446 58,879 157,931 225,978
Total No adjusted gross moone \$1 under \$1,000 \$2,000 under \$3,000 \$2,000 under \$3,000 \$2,000 under \$3,000 \$4,000 under \$5,000 \$4,000 under \$5,000 \$5,000 under \$1,000 \$1,000 under \$1,000	(56) 11,154,980 17,076 109,298 196,424 238,642 238,642 238,520 429,557 429,577 487,106 458,458 458,458 458,458 458,458 458,458 458,458 458,458 458,458 458,458 458,458 458,458	gross income less deficit (57) 177,886,7521,076,066 65,816 304,045 1,011,855 1,757,794 2,349,640 5,816,156 5,205,511 4,959,344 4,959,346 4,542,075 6,245,434 6,452,075 6,245,435 (2,45,452,075 6,245,435 (2,45,452,075 6,245,435 (2,45,452,075 6,245,435 (2,45,452,075 6,245,435 (2,45,452,075 6,245,435 (2,45,452,075 6,245,435 (2,45,452,075 6,245,435 (2,45,452,075 6,245,435 (2,45,452,075 6,245,435 (2,45,452,075 6,245,435 (2,45,452,075 6,245,435 (2,45,45) (2,45,45) (2,45,45) (2,45,45) (2,45,45) (2,45,45) (2,45,45) (2,45,45) (2,45,45) (2,45,45) (2	weges Number of returns (\$6) 10,493,260 30,181 84,527,169,865 299,962 257,861 346,388 394,965 502,588 455,237 434,834 445,338 471,348 411,422 422,742 446,875	s and (gross) Amount (59) 157,079,930 214,800 88,654 297,270 543,614 888,325 1,548,470 2,135,160 3,317,381 3,360,347 4,636,022 4,786,370 4,586,935 5,928,023 5,934,915	Total n less los loss loss loss loss loss loss	at profit ss from activities: Amount (61) 10,884,667 -999,721 -15,981 -9,657 -9,41 122,470 124,189 140,380 180,081 193,790 193,790 192,352 240,002 211,627 2217,627 21	Salos of not	property gean (oss1 ** Amount (63) ** 2,658,405 ** 66,956 ** 4,684 ** 10,044 ** 28,988 ** 25,371 ** 18,484 ** 48,597 ** 27,612 ** 55,018 ** 24,183 ** 60,048 ** 33,030 ** 38,561 ** 32,753 ** 21,666 ** 32,753 ** 21,666 ** 32,753 ** 21,666 ** 32,753	All other less Number of resturns (64) 6,905,932 44,047 26,883 51,007 74,281 16,272 116,719 159,876 188,983 166,978 255,903 250,815 248,772 300,264 276,130	Amount (65) 7,263,750 —358,100 6,358 25,584 55,889 62,580 22,685 72,715 120,749 77,734 126,108 116,211 237,724	tax effer credits (66) 24.065,530 **118	(67) 24,199,481 4,003 *103 -1,1098 1,016 8,446 8,6879 157,931 225,978 348,096 398,572 416,139 588,782
Total No alsystem gross moone \$1 moder \$1,000 \$2,000 under \$3,000 \$2,000 under \$3,000 \$3,000 under \$3,000 \$4,000 under \$3,000 \$4,000 under \$3,000 \$4,000 under \$3,000 \$5,000 under \$3,000 \$1,000 under \$3,000 \$1,000 under \$1,000	(56) 11,154,980 11,154,980 110,288 196,424 238,848 259,827 385,202 429,557 365,405 440,165 451,465 452,848 451,465 462,849 467,737 2,159,471 1,728,267	gross moorne less deficit (57) 177,886,752 1,076,066 65,816 394,045 1,011,055 1,757,794 2,349,540 3,481,833 3,901,942 4,896,156 5,205,511 4,959,324 6,452,075 6,245,433 7,7074,114 37,472,164 2,970,481,970,471,971,971,971,971,971,971,971,971,971,9	weges Number of returns (58) 10.493,260 30.181 84.527 169.865 209.062 27.661 346.988 455.277 434.834 445.338 471,348 4411,422 446.875 473,282 2,088.697 1,239.449 1,239.449 6,858.687	s and (gross) Amount (59) 157,079,930 214,800 68,654 297,278 1,548,470 2,135,160 3,241,146 3,317,341 3,806,347 4,596,935 5,934,915 6,883,141 34,878,942 55,954,915 348,788,942 55,954,915 348,788,942 348,788,788,788,788,788,788,788,788,788,7	Total n less loo business. Number of returns (60) 1,977,740 1,977,740 1,977,740 18,293 28,979 48,898 70,275 62,820 73,181 78,095 62,627 72,551 81,411 64,153 71,400 74,871 72,944 323,967 226,711 134,153	at profit six from activities: (61) 10,884,667 —999,721 —15,981 —96,871 —94,781 —94	Sales of less of less of less of less of less of returns (62) 1,300,428 25,573 4,867 13,005 27,876 21,588 36,902 26,556 31,108 33,902 24,4027 46,306 212,1588 28,930 212,1586 212,1588	property gain (63) 2,658,405 66,956 4,864 10,044 28,998 25,978 118,464 48,597 27,612 55,018 24,183 60,048 21,1866 17,376 22,748 21,769 21,769 21,769 21,769 21,769 21,769 21,769 21,769 21,769 21,769 21,769 21,769 21,769	All others issay of the color o	Amount (65) 7,263,750 -358,100 -8,460 6,388 25,584 62,580 62,680 72,715 120,749 77,621 7,734 126,108 116,211 237,724 100,657 126,214 906,013 67,738 818,156	tax effer credits (66) 24,065,536 *118	Income tax (67) 24,199,461 4,003 103 -1,066 8,466 8,476 9,58,793 948,096 3841,096 3841,128 2,949,780 4,254,997,780

Footnotes at end of table

Table 2.10—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income— Continued

All figures are estimates based on samples-mor	ney amounts are	in thousands	ol dollars]									
							than age or l					
Size of adjusted gross income	Number of returns	Adjusted gross income	wages	es and (gross)	less lo business	et profit ss from activities:	net less	property gain loss ²	less	r income loss ³	Income tax after	Total
		less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	credits	tax
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
Total	10,717,485	193,161,280	10,116,248	172,714,109	2,274,463	14,059,443	1,304,312	2,414,708	7,081,662	3,993,020	25,353,155	25,505,186
No adjusted gross income \$ 1,000 \$1,000 \$1,000 \$2,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$4,000 \$4,000 under \$5,000	69,063 88,278 131,850 155,713 202,912 244,266	-1,197,664 43,621 202,912 393,649 713,624 1,106,130	35,602 62,999 111,410 137,563 180,492 215,966	287,350 42,360 185,351 379,744 603,401 995,480	62,014 17,722 32,056 35,405 45,052 46,456	-1,161,661 -20,033 44,976 5,420 52,752 89,399	25,949 4,747 9,376 6,986 8,968 13,084	134,730 7,995 8,517 10,913 6,672 10,315	43,178 24,431 30,685 34,760 55,302 72,670	-458,083 13,299 -35,932 -2,429 50,799 10,936	- - - - 45	9,375 *265 *106
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	301,519 322,407 359,858 345,031 355,267	1,664,293 2,093,422 2,707,353 2,936,275 3,366,450	264,535 298,317 329,130 321,968 336,112	1,465,636 1,890,370 2,465,085 2,749,096 3,133,684	66,809 66,449 82,679 70,148 59,527	141,291 124,646 196,665 184,776 200,933	20,099 19,702 29,733 18,664 20,501	18,775 22,314 25,559 8,145 -20,104	92,951 117,515 128,688 140,270 144,603	38,590 56,092 20,044 —5,742 51,938	210 6,525 60,165 110,162 162,456	242 6,536 60,364 110,384 162,785
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	402,296 409,697 468,900 482,373 523,692	4,224,077 4,707,735 5,857,574 6,506,635 7,601,076	383,982 390,744 452,383 463,497 509,628	3,942,960 4,397,718 5,499,629 6,067,360 7,226,317	73,221 77,920 89,164 88,355 76,447	236,262 271,602 305,342 376,732 287,592	30,910 26,521 30,824 33,522 38,725	31,690 20,634 19,166 21,684 40,667	201,813 216,870 284,279 303,696 331,598	13,165 17,781 33,438 40,858 46,499	254,731 328,284 437,435 525,644 662,650	255,532 328,284 437,461 525,666 663,091
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,600 under \$50,000 \$50,000 under \$100,000	2,374,872 1,535,018 826,859 873,698 203,429	41,474,689 34,158,062 22,421,395 32,166,457 13,281,614	2,313,067 1,498,735 796,108 806,188 174,023	39,523,960 32,314,932 20,620,069 26,692,945 8,738,987	409,089 261,180 158,699 302,517 122,660	1,495,216 1,246,337 1,390,896 4,012,787 3,147,891	185,251 193,067 143,442 297,523 116,755	149,475 203,612 118,715 468,059 399,593	1,771,031 1,278,701 739,125 828,344 200,629	306,218 393,181 291,716 992,665 995,142	4,232,006 4,185,936 3,133,575 5,532,216 3,274,018	4,233,542 4,189,939 3,137,965 5,548,005 3,306,301
\$100,000 under \$200,000	34,181 5,583 548 175	4,400,693 1,547,089 358,868 445,269	28,278 4,899 468 154	2,565,993 745,498 106,308 73,874	25,668 4,601 468 157	995,558 260,956 44,599 128,707	24,641 4,663 497 162	268,952 210,853 88,009 139,767	34,030 5,571 547 175	570,191 329,782 119,952 102,921	1,470,959 613,410 154,889 207,840	1,500,565 638,809 165,932 223,994
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	892,082 1,684,082 2,286,958 5,854,363	1,262,073 12,767,793 28,897,097 150,254,317	744,032 1,550,062 2,200,234 5,621,920	2,493,686 11,703,872 27,133,984 131,382,567	238,705 345,612 405,107 1,285,039	-989,347 848,311 1,477,531 12,722,949	69,110 108,699 160,502 966,001	179,142 54,689 133,841 2,047,035	261,026 624,227 1,338,256 4,858,153	-421,410 160,921 151,741 4,101,767	45 339,517 2,208,743 22,804,849	9,790 340,310 2,210,035 22,945,051
					umber of exe	nptions other	than age or b	lindness Five				
Size of edjusted gross income	Number of	Adjusted gross	Salane weges		Total ne less los business	s from	Sales of net less	gain	All other less		Income	Total
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	tax after credits	income tax
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
Total	5,617,592	106,283,340	5,300,453	94,331,906	1,306,044	6,441,225	768,383	1,549,989	3,574,532	1,960,221	13,647,404	13,749,161
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$3,000 under \$4,000	45,976 34,084 52,975 72,259 78,458 126,849	760,987 21,324 76,824 190,940 277,037 566,685	25,245 28,586 46,043 63,750 69,422 110,057	156,317 20,983 78,473 174,670 247,986 466,365	45,787 6,872 17,526 14,873 25,969 23,985	-728,466 -4,570 -516 19,026 16,903 72,415	21,303 1,655 4,264 3,299 9,216 9,291	44,055 4,240 3,001 3,618 14,692 9,268	27,097 3,527 12,220 18,261 21,492 25,752	-232,893 670 1,869 863 -2,545 -1,362	=	5,269 *390 *130 —
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	158,738 173,894 183,002 179,730	877,154 1,136,689 1,369,105 1,532,065	146,545 162,800 171,424 161,793	793,891 1,059,722 1,276,502 1,340,263	31,686 38,464 37,947 39,958	49,080 62,113 94,584 167,302	8,026 10,674 5,725 10,857	4,659 18,682 6,720 9,386	50,357 56,135 49,923 73,850	29,525 -3,828 -8,701 15,114	1,158 9,097 32,593	*2 1,489 9,417 32,608
\$0,000 01001 \$10,000	189,558	1,802,066	177,918	1,673,112	40,195	127,943	14,972	8,327	88,692	-7,317	57,803	57,847
\$10,000 under \$11,000	189,558 240,028 217,496 218,628 225,340 229,768	1,802,066 2,523,321 2,497,869 2,734,366 3,036,974 3,330,800	177,918 228,028 206,094 208,578 217,011 221,881						88,692 100,143 114,756 118,000 127,546 123,628	-7,317 27,839 44 5,093 14,693 35,642	57,803 111,657 132,337 166,897 207,089 254,939	57,847 111,743 132,659 166,897 207,254 254,984
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$12,000 under \$14,000	240,028 217,496 218,628 225,340	2,523,321 2,497,869 2,734,366 3,036,974	177,918 228,028 206,094 208,578 217,011	1,673,112 2,307,008 2,298,812 2,540,142 2,857,664	40,195 44,799 50,363 44,187 45,152	127,943 174,790 150,117 179,125 148,071	14,972 11,220 26,502 15,367 13,271	8,327 13,684 48,896 10,006 16,546	100,143 114,756 118,000 127,546	27,839 44 5,093 14,693	111,657 132,337 166,897 207,089	111,743 132,659 166,897 207,254
\$10,000 under \$11,000 \$11,000 under \$12,000 \$13,000 under \$12,000 \$13,000 under \$13,000 \$13,000 under \$14,000 \$15,000 under \$15,000 \$15,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$30,000 \$25,000 under \$30,000	240,028 217,496 218,629 225,340 229,768 1,195,140 848,766 483,836 485,837	2,523,321 2,497,869 2,734,366 3,036,974 3,330,800 20,750,851 18,829,355 13,201,824 17,562,844	177,918 228,028 206,094 208,578 217,011 221,881 1,158,663 831,422 464,564 450,555	1,673,112 2,307,008 2,298,812 2,540,142 2,857,664 3,122,020 19,665,092 17,962,568 12,131,550 14,788,744	40,195 44,799 50,363 44,187 45,152 39,073 238,242 143,746 106,362 153,787	127,943 174,790 150,117 179,125 148,071 164,996 865,548 665,019 772,170 2,095,954	14,972 11,220 26,502 15,367 13,271 9,986 121,107 100,577 91,943 171,666	8,327 13,684 48,896 10,006 16,546 8,141 155,766 49,386 117,488 243,916	100,143, 114,756, 118,000, 127,546, 123,628, 816,940, 689,876, 425,931, 457,462	27,839 44 5,093 14,693 35,642 64,444 152,383 180,615 434,229	111,657 132,337 168,897 207,089 254,939 1,895,774 2,138,621 1,743,072 2,773,818	111.743 132.659 166.897 207.254 254,984 1,897,696 2,139,671 1,744,643 2,780,885

Footnotes at end of table

Table 2.10-All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income-Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

						Number of e	xemptions at	ner than age	or blindness 5	Six or more				
Size of adjusted gross	s income	Number of	Number of exemptions other than	Adjusted gross income	Salane wages		less to	et profit ss from activities!	Sales of net gain li	property ess loss?	All other less	income loss ²	Income tax	Total
		returns	age or blindness	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	after credits	tax
		(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
Total		4,156,765	27,867,669	78,951,431	3,886,525	69,522,736	910,338	6,614,083	480,653	1,258,252	2,371,881	1,556,360	9,121,759	9,208,79
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000		29,873 14,761 37,578 52,938 68,929 97,661	204,203 107,033 244,290 360,137 463,032 645,283	-775,247 7,876 57,335 135,107 248,687 445,471	14,247 9,860 28,403 44,146 57,640 81,576	128,215 9,760 49,644 128,392 224,938 372,594	26,132 7,831 8,812 15,127 20,489 14,631	-652,538 -774 3,716 2,767 11,893 30,894	16,381 3,251 3,822 6,793 5,411 6,203	75,825 5,786 3,898 4,141 11,064 4,280	18,548 4,374 12,548 9,957 16,480 18,466	-326,749 -6,896 77 -192 792 37,702	*66 -	4,750 *120 *150 *20 *30
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000		103,808 113,342 143,133 184,983 156,207	735,164 784,894 988,273 1,263,980 1,043,313	567,940 730,792 1,070,584 1,584,630 1,482,228	90,999 106,870 134,791 170,897 143,529	485,459 681,479 993,926 1,452,186 1,360,718	22,635 17,471 27,597 38,849 31,944	68,473 19,234 81,572 113,080 97,749	10,308 4,431 5,662 13,040 10,247	7,619 18,761 —841 11,986 16,310	19,684 29,334 33,140 46,548 42,015	6,389 11,318 -4,073 7,378 7,451	- 349 9,578 20,139	*276 *988 390 9,577 20,14
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000		162,578 167,918 187,955 159,551 169,035	1,130,482 1,153,855 1,253,633 1,086,957 1,135,870	1,712,765 1,934,193 2,354,047 2,155,041 2,456,585	· 154,219 161,168 180,125 151,351 162,484	1,601,628 1,814,095 2,237,448 1,978,041 2,315,730	25,707 32,084 34,302 28,955 36,643	64,403 110,562 94,358 145,094 126,941	7,260 6,918 8,574 11,580 10,740	8,247 7,088 10,953 10,282 4,175	55,118 71,969 90,340 77,004 88,388	38,487 2,448 11,288 21,624 9,739	33,990 57,865 95,756 101,013 134,872	34,09 57,86 95,88 101,08 134,87
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000		878,292 606,701 333,719 348,555 112,038	5,884,178 3,969,967 2,192,696 2,295,195 742,241		845,790 591,251 320,739 320,932 92,698	14,329,664 12,730,522 8,273,888 10,902,488 4,975,230	163,526 95,733 72,642 97,751 70,585	763,032 511,995 572,406 1,522,934 1,940,736	72,269 62,290 47,987 85,556 62,345	83,508 63,192 110,780 137,357 264,185	570,589 428,788 282,987 319,917 108,680	114,397 232,473 167,254 274,792 330,656	1,081,731 1,339,586 1,070,311 1,923,420 1,709,965	1,083,16 1,341,12 1,071,11 1,929,95 1,732,91
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		23,274 3,491 338 107	156,743 23,235 2,278 737	3,063,219 961,380 224,157 233,151	19,478 2,947 290 95	1,866,026 470,365 72,736 67,564	17,632 2,867 296 97	730,832 175,054 29,209 50,462	16,386 2,787 313 99	169,135 120,147 49,971 60,403	23,083 3,480 338 106	297.226 195.815 72,241 54,722	973,435 370,015 94,118 105,549	990,88 384,49 101,36 113,49
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more		301,740 701,473 847,037 2,306,515	2,023,978 4,815,624 5,760,797 15,267,270	10,612,630	235,872 647,086 809,347 2,194,220	913,543 4,973,769 9,946,942 53,688,483	93,022 138,496 157,691 521,129	604,043 380,108 541,357 6,296,661	41,861 43,688 45,072 350,032	104,984 53,835 40,745 1,058,677	80,373 170,721 382,819 1,737,968	295,266 28,464 83,585 1,739,577	*66 30,066 423,496 8,668,132	5,09 31,37 423,80 8,748,52

Estimate should be used with caution because of the small number of sample returns on which it is besed

"Identities (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from enother size

class

class
includes business or profession, faum, pertinership, and Small Business Corporation neil profit less nel loss
includes business or profession, faum, pertinership, and Small Business Corporation neil profit less nel loss
includes gain less incis from safer of capital assents, and gain less loss from safer of capital assents
includes developed in qualitated gress concern interest developed, includes developed includes developed adjusted gress concern interest developed includes developed interest developed in adjusted gress concern. State income lax refunds, almonly, premature distributions
from odvolutal refurement accounts and safet implegived retement plens, and other income (net), less statutory adjustments.

NOTE: Deals many read to fost bit because of rounding

Table 2.11-Exemptions by Type and Marital Status

All figures are estimates based on samples]

Exemptions by type	All returns	Joint returns of husbands		Separate returns of husbands and wive		Returns of heads	Returns of surviving	Returns of single persons not heads of households or
	1010110	and wives	Total	Spouse filing	Spouse not filing	households	spouses	surviving spouses
Number of Returns	(1)	(2)	(3)	(4)	(5)	(6)	{7}	(8)
Total returns	64,670,389	44,438,912	1,879,058	1,779,695	99,363	5,313,194	164,539	32,874,686
Returne with exemptions for— Age 65 or over	7.975.070	4 601 962	88,695	79.667	9.028	111,202	6.099	3,167,112
Blindness Dependents	174,867 35,357,104	122,401 28,334,391	*158 679,520	158 616,780	62.740	*8,423 4,934,239	_	43,885 1,244,415
Other than age or blindness, total	84,670,389	44,438,912	1,879,058	1,779,695	99,363	5,313,194	164,539	32,874,686
One Two Three Four Five Six or more	33,172,140 19,851,427 11,154,980 10,717,485 5,617,592 4,156,765	16,104,521 9,315,833 9,815,900 5,254,924 3,947,734	1,162,914 338,260 181,462 116,756 47,633 32,033	1,162,914 301,637 169,793 82,174 38,967 24,210	36,623 11,669 34,582 *8,666 *7,823	378.955 2,630,736 1,306.852 609.661 249.563 137,427	72,661 48,170 26,954 4,610 12,144	31,630,271 705,249 302,663 148,214 60,862 27,427
Number of Exemptions Total exemptions	215,773,937	159,366,417	3,399,228	3,041,804	357,424	14,268,373	510,418	38,229,501
Exemptions for— Taxpeyers (and spouse) Age 55 or over Bindness Dependents	129,210,683 10,430,763 177,671 75,954,820	88,877,824 7,052,150 125,205 63,311,238	1,978,421 94,200 *158 1,326,449	1,779,695 79,667 *158 1,182,284	198,726 14,533 — 144,165	5,315,213 111,202 *8,423 8,833,535	164,539 6,099 339,780	32,874,686 3,167,112 43,885 2,143,818
Other than age or blindness, total	205,165,503	152,189,062	3,304,670	2,961,979	342,891	14,148,748	504,319	35,018,504
One Two	33,172,140	-	1,162,914	1,162,914	-	378,955	-	31,630,271
Taxpayer (and spouse) Dependents Three	35,992,571 3,710,283	32,209,042 —	374,883 301,637	301,637 301,637	73,246 —	2,630,736 2,630,736	72,661 72,661	705,249 705,249
Taxpayer (and spouse) Dependents Four	20,483,282 12,981,658	18,631,666 9,315,833	193,131 351,255	169,793 339,586	23,338 11,669	1,307,652 2,612,904	48,170 96,340	302,663 605,326
Taxpayer (and spouse) Dependents	20,569,185 22,300,755	19,631,800 19,631,800	151,338 315,686	82,174 246,522	69,164 69,164	610,879 1,827,765	26,954 80,862	148,214 444,642
Taxpayer (and spouse) Dependents Sx or more	10,881,182 17,206,778	10,509,848 15,764,772	56,299 181,866	38,967 155,868	*17,332 *25,998	249,563 998,252	4,610 18,440	60,862 243,448
Taxpayer (and spouse) Dependents	8,112,323 19,755,346	7,895,468 18,598,833	39,856 176,005	24,210 138,671	*15,646 *37,334	137,428 763,878	12,144 71,477	27,427 145,153
							1	

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based NOTE. Detail may not edd to total because of rounding.



ction 3

Tax Computation and Tax Rates

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Introduction

The taxpayer, in determining the 1976 total tax liability, had to take account of several factors. These included:

 income subject to tax, generally, adjusted gross income minus personal deductions and exemptions,

(2) the type of tax computation used, including the use of the special income averaging tax on any lump-sum distributions from retirement plans,

(3) marital status, which determined the tax rate schedule applicable,

(4) any tax credits the taxpayer was entitled to apply against the income tax,

against the income tax,
(5) the additional tax for
tax preferences (the so-called
"minimum tax"), and

(6) other taxes, that is, self-employment tax, uncollected social security taxes on tip income, the tax from recomputing prior-year investment credit, the tax from recomputing prior-year work incentive (WIN) credit, taxes from excess contributions to or premature withdrawals from individual retirement accounts, tax from premature distributions from a self-employed retirement plan, or any other taxes, all of which increased the total tax liability (see section 6, Explanation of Classifications and Terms, for a description of each of these taxes).

As described below, "income subject to tax" in the statistics was the actual base used to determine income tax before credits. Determination of the latter depended on the type of tax computation used and the taxpayer's marital status. From this sum, statutory credits, such as the credit for the elderly, the foreign tax credit, the investment credit, and beginning with Tax Year 1976, the general tax credit, were subtracted to obtain income tax after credits.

For purposes of this report, all or part of the "earned income credit" (discussed later on in this chapter) was also subtracted in arriving at income tax after credits.

A return was classified as taxable based on "total income tax." which was the sum of income tax after credits and the additional tax for tax preferences. Self-employment tax; uncollected social security taxes on tip income; tax from recomputing prior-year investment credit; tax from recomputing prior-year work incentive (WIN) credit; the taxes from excess contributions to, or premature withdrawals from, individual retirement accounts (IRA's); and the tax from premature distributions from a self-employed retirement plan were disregarded since the first two were considered social security, rather than income, taxes, and since the remaining ones were not based on the current year's income. Any other taxes were also excluded since they were unidentified. See chart 3A for a distribution of number of returns and amount of tax by size of adjusted gross income.

Tax liability arose from ten different sources, the two components of total income tax as explained above, the seven other specified taxes, namely, the self-employment tax, the tax from recomputing prior-year investment credit, the tax from recomputing prior-year work incentive (WIN) credit, the uncollected social security tax on tips, the excess contributions tax on individual retirement accounts, the tax on premature distributions from individual retirement accounts. and the tax on premature distributions from self-employed retirement plans. Also included was an eighth category, "other taxes," which included such items as the tax deemed paid by beneficiaries of trust "accumulation distribubutions". The self-employment tax was assessed on the first \$15.300 of "self-employment income" (up from \$14,100 for 1975; see also "Self-employment Tax" in section 6, Explanation of Classifications and Terms) at the rate of 7.9 percent in order to finance social security benefits. Prior-year investment credit was subject to recapture when the property on which the credit had been taken

was disposed of before the expiration of the useful life originally used in the computation of the credit. Prior-year work incentive credit was subject to recapture if the employer, without cause, terminated the employment of the WIN program employee at any time during the employee's first 180 days of employment. Social security taxes on tips, to the extent they were not withheld by the employer, were reportable on an employee's return. Contributions to an IRA in excess of the legal limitation for the year (the lesser of \$1.500 or 15 percent of the individual's compensation or earned income) were subject to a 6 percent excise tax, while withdrawals from an individual retirement account (IRA) or a self-employed (Keogh) retirement plan prior to the taxpayer's reaching age 59-1/2 were subject to a 10 percent penalty tax. The sum of all taxes reduced by any applicable earned income credit, is shown in the statistics as "total tax liability."

Income Subject to Tax

"Income subject to tax" for most taxpayers consisted of adjusted gross income less personal deductions and exemptions; in other words, it was equal to their "taxable income." The regular method of tax computation involved applying a graduated set of rates to this amount. However, a small number of taxpayers found it advantageous to use the "alternative tax" method of computation when they had sufficiently large taxable income, some of which was from net longterm capital gains. The alternative tax involved the application of a special capital gains rate to the first \$25,000 (\$12,500 for married persons filing separately of the taxable half of net longterm capital gains in excess of short-term capital losses, with regular rates applied to the remaining "taxable income" (a combined amount comprising the remainder of taxable capital gains and income from all other sources. less deductions). Income subject to tax on these "alternative tax returns" was equal to the larger of taxable income or one-half of the taxpayer's net long-term capital gains in excess of net short-term capital losses.

Under the "maximum tax" computation, a method introduced for 1971, the amount computed for the statistics on income subject to tax was not affected, i.e., it still equalled adjusted gross income less personal deductions and exemptions. However, a portion of this income subject

Chart 3A

Number of returns and amount of total income tax, percent distribution by size of adjusted gross income

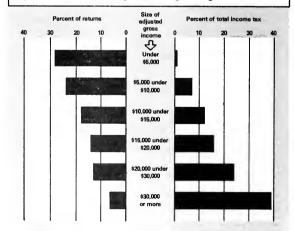


Table 3A.—All Returns: Selected Income Tax Items by Type of Tax Computation

[All figures are estimates based on samples...money amounts are in thousands of dollars]

		andends are in crossands	0.00.00				
	Number of	Adjusted	Income subject to tax				
Type of tax computation	returns	gross income less deficit	Number of returns	Amount	Tax generated		
	(1)	(2)	(3)	{4}	(5)		
All returns	64,670,389	1,053,695,687	68,716,772	670,686,816	153,461,227		
unto with— goals are computation only one occumulation only one computation only one computation only one of large of la	15,932,350 64,815,142 3,586,285 173,246 58,631 83,467	24,891,847 871,361,129 118,174,283 20,708,816 8,678,927 10,221,451	64,815,142 3,586,286 173,246 58,631 83,467	552,662,787 85,629,619 17,086,384 7,214,716 8,093,312	114,826,88 23,953,77 7,443,88 3,353,49 3,883,19		
io income subject to tax, but with tax from special computations! oth income subject to lax and tax from special computations! in income tax before credifs, but with additional tax for tax preferences oth additional tax for tax preferences and income tax before credits	7,109 142,287 14,158 246,735	24,903 3,624,326 165,669 17,213,598	142,287 231,270	2,504,638 12,001,027	700,60 5,145,36		

Type of tax computation	Incon before	e tax credits	Incom after o		Additional tax for tax preferences		
Type of tax comparation	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(6)	(7)	(8)	(9)	(10)	(11)	
All returns	68,723,881	153,534,155	64,396,653	140,801,196	246,735	1,000,273	
ums with— 10 bax computation (logistr lax computation only) (computation source and only) Computation source and only) (logistr lax computation (logistr lax computation) (logistr lax computation) (logistr lax computation)	64,815,142 3,586,286 173,246 58,631 83,467	114,869,033 23,964,164 7,449,376 3,355,928 3,894,353	58,605	103,953,809 22,525,726 7,258,183 3,269,653 3,793,026	115,102 3,122 4,852	304,031 466,691 5,500 9,379 129,023	
o income subject to tax, but with tax from special computations' 10th income subject to tax and tax from special computations' 0 income tax before credits, but with adothoral lax for tax preferences 10th additional tax for tax preferences and income tax before credits	7,109 142,287 — 232,577	1,300 772,233 5,160,390	*2,763 142,236 — 222,021	*799 738,780 — 4,909,181	*1,307 6,565 14,158 246,735	*199 21,080 85,450 1,000,273	

stimate should be used with caution because of the small number of sample returns on which it is besed cludes tax from special 10-year everaging, multiple reopient 10-year everaging, occumulation distribution of trusts and recapture of prior-year credit for purchase of new principal residence. TE Deter may not add to total because of rounding

ax was taxed, not at the luated rates within the .icable tax rate schedule, at a special 50 percent rate. maximum tax computation is sussed in more detail below. Income subject to tax for irns with the standard "income raging" method of tax compuion required special compuions for the statistics, since method did not, strictly aking, involve a direct appliion of a set of tax rates to an ant of income subject to tax. the standard income averaging nod, tax was applied to (and a savings derived from) the end ult of a complex set of computaas which determined an "average"

_

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the taxpayer's current-year and or-year incomes. Because the actual income iect to tax under the income raging method was not the same taxable income (adjusted gross ome minus deductions and exempns) and was not available from tax return, it was computed the statistics in order to t" the returns into the marginal rate tables (tables 3.12-3.17). computation used for the tistics started with the actual come tax before credits and ked back from it to derive a

nothetical income subject to

tax. In other words, income subject to tax was defined as the amount of "taxable income" which would have produced the same tax had the regular tax computation method been used (see "Income Averaging," discussed in this section.)

Table 3A provides a summary of the types of tax computation used by taxpayers. Of the \$670.7 billion of income subject to tax reported for 1976, all but \$118.0 billion was reported on returns for which the regular method of tax computation was the sole method used.

The ordinary income portion of lump-sum distributions from qualified retirement plans which were taxed under the special income averaging method and tax preference income (taxed under the minimum tax" provisions of the law) were not included in the statistics for income subject to tax because these two types of income were excluded from adjusted gross income and, therefore, from taxable income. (See also section 6. Explanation of Classifications and Terms.)

Regular Method of Tax Computation

The "regular" method of tax computation consisted of applying one of four sets of graduated tax rates to brackets of "taxable income." These tax rates were specified in the "tax rate schedule" and incorporated into the "tax tables." The set of rates used depended upon the taxpayer's marital status. For 1976, the regular method of tax computation was the sole method used on 64.8 million returns (see tables 3A and 3.1).

Alternative Tax Computation

This computation limited to 50 percent the tax on the first \$25,000 (first \$12,500 for married persons filing separately) of the taxable half of the excess of net long-term gain over net short-term capital loss, so that the tax was, in effect, 25 percent of the excess net gain. (Because the alternative tax was computed at no less than 50 percent, the computation was advantageous only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular tax computation method.) Amounts in excess of this \$25,000 (\$12,500) base were taxed at the regular rates. (See also "Alternative Tax" in section 6, Explanation of Classifications and Terms.)

Table 3.4 shows capital gains and losses for alternative tax computation returns and table 3.1 shows selected characteristics of returns with the alternative tax including tax savings due to the alternative tax.

Maximum Tax Computation

The Tax Reform Act of 1969 contained a provision, effective beginning with Tax Year 1971. which eased somewhat the tax burden on those high-income persons whose income consisted largely of "earned net income" (defined below). This was achieved by applying a maximum tax rate of 50 percent to income from earnings (including wages, salaries, and other amounts received as compensation for personal services actually rendered), in contrast to the top rate of 70 percent which applied to other types of income. Table 3.3 shows the computation of the maximum tax, while table 3.1 shows selected characteristics of returns with the maximum tax including tax savings due to maximum tax. The terms used in table 3.3 are as follows:

"Earned net income" basically consisted of amounts received as compensation for personal service actually rendered, such as salaries, wages, commissions, and gains from sales of property created by the taxpayer, less certain expenses applicable to that income. "Earned taxable income" was obtained by multiplying taxable income by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was reduced by the "tax preference offset," which was the greater of (a) "tax preferences" for 1976 in excess of \$30,000, or (b) the average of the tax preferences in excess of \$30,000 for 1976 and the 4 preceding tax years (see "Additional Tax for Tax Preferences," discussed in this section, for the definition of tax preferences).

A second offset to earned taxable income had to be made by some taxpayers who took advantage of both the special rates on earned income under the maximum tax computation and the special rates on capital gains under the alternative tax computation. Since the taxable half of long-term capital gains had already received special treatment, earned taxable income eligible for maximum tax treatment was limited to taxable income minus the taxable half of longterm capital gains. If the computation of earned taxable income detailed in the previous paragraph yielded a larger figure,

the difference was tabulated in table 3.3 as the "capital gains offset."

That part of taxable income which was not earned taxable income was "other taxable income." Other taxable income, in turn, consisted of the tax preference offset, the capital gains offset, and "unearned taxable income," a residual amount.

Table 3.3 divides income tax before credits on maximum tax returns into four categories: that generated at regular rates on earned taxable income (at the rates of 14 through 50 percent); that generated at the maximum rate on earned taxable income (50 percent); that generated at regular rates on "other" taxable income (rates over 50 percent and up to 70 percent); and, for returns with alternative tax on long-term capital gains, that generated at the capital gains rate (50 percent). The latter figure, shown in table 3.3 as "other taxable income subject to the capital gains rate," occurred whenever the taxpayer elected a combination of the maximum tax with the alternative tax. In such cases, the taxpayer applied both the special 50 percent maximum rate to earned taxable income, and the special 50 percent capital gains rate to the first \$25,000 (\$12,500) of the taxable half of excess net long-term capital gain over net short-term capital loss.

Income Averaging

If a taxpayer's taxable income for 1976 exceeded the average taxable income for the period 1972-75 by one-fifth and this excess was \$3,000 or more, the taxpayer was eligible for the income averaging tax computation method. Under this computation, a part of an unusually large income in the current year was, in effect, taxed at the lower rate applicable to the first one-fifth of such income. Taxpayers choosing the income averaging tax computation were not eligible for the special rates applicable to long-term capital gains under the alternative computation or to earned income under the maximum tax computation.

Table 3.1 compares the tax liability of persons using the income averaging computation to the amounts they would have incurred had they used the regular computation.

Additional Tax for Tax Preferences (Minimum Tax)

First introduced for 1970, the purpose of the additional tax was to make possible the taxation, to

some extent, of amounts not taken into consideration in arriving at taxable income. These amounts were previously accorded special treatment and were described in the law as "tax preferences." The major tax preference item was capital gains (the net long-term capital gains in excess of net short-term capital losses). Sincone-half of this amount was excluded from an individual's adjusted gross income, the excluded half was subjected to

the minimum tax.

The Tax Reform Act of 1976
brought about a nearly seven-fold
increase in the additional tax by
expanding the definition of tax
preferences, by reducing the
deductions from total tax preferences in arriving at tax preferences subject to tax, and by
increasing the tax rate on tax
preferences subject to tax from 1
to 15 percent.

The major new tax preference item added for 1976 is shown in table 3B as the "itemized deductions tax preference." Besically this was the excess of all itemized deductions, other than those for medical and dental expenses and for casualty and theft losses, over 60 percent of adjusted gross income. For a detailed description of the other tax preference items, see "Tax Preferences" in section 6, Explanation of Classifications and Terms.

Table 3B also details the items excludable from total tax preferences in arriving at tax preferences subject to tax. For 1975, these included a standard exclusion of \$30,000 (\$15.000 in the case of married persons fili separately); an additional exclusion equal to the sum of income tax after credits, tax from recomputing prior-year investmen and work incentive (WIN) credits and certain penalty taxes such a on a premature withdrawal from a self-employed retirement plan: and a "tax carryover" from prior years, which was the amount by which the tax liability exceeded tax preferences (less the standar exclusion) in previous years. For 1976, the standard exclusion was reduced to \$10,000 (\$5,000 for married persons filing separatel; the tax exclusion reduced to one-half the amount of the specified taxes, and the tax carryover provision eliminated altogether. Moreover, the taxpayer could only deduct the larger of the standard or the tax exclusion, but not both.

The Tax Reform Act of 1976 also changed the filing requirements for the "minimum tax" (Form 4625) to conform to the new standard exclusion. Thus, any

Table 3B.—Returns With Tax Preferences, 1975 and 1976: Computation of Additional Tax for Tax Preferences by Year

[All figures are estimates based on samples-money amounts are in thousands of dollars]

				1976					
Computation of additional tax for tax preferences		1975			Total		Returns less th		
and the same provinces	Number of returns	Amount	Average (Dollars)	Number of returns	Amount	Average (Dollars)	Number of returns	Amount	Average (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ax preferences gains tax preference d deductions tax preference er tax preferences	 67,290 53,623 (2) 38,579	5,285,306 4,215,990 (2) 1,069,314	78,545 78,623 (2) 27,718	305,495 267,508 26,246 114,350	11,519,313 8,661,126 343,604 2,514,582	37,707 32,377 13,091 21,990	187,956 1,249	3,185,108 2,549,550 *2,112 545,422	14,571 13,564 *1,691 7,175
on:	 67,290 67,290	4,048,680 1,600,780	60,168 23,789	305,495 220,054	4,507,590 2,062,204	14,755 9,371	218,582 174,677	2,191,148 1,596,749	10,024 9,141
taxes	42,089 38,241 12,926	2,131,008 1,810,017 316,893	50,631 47,332 24,516	85,861 85,842 (3)	2,445,387 2,437,360 (3)	28,480 28,393 (3)	43,905 43,904 (3)	594,399 593,094 (3)	13,538 13,508 (3)
eferances subject to tax ve tax on preferences nal tax for tax preferences	21,286 21,286 20,188	1,553,518 155,351 144,100	72,983 7,298 7,138	252,181 252,181 246,735	7,011,722 1,049,354 1,000,273	27,804 4,166 4,054	169,262 169,262 166,021	993,960 149,016 146,098	5,872 881 879

hate should be used with caubon because of the small number of sample returns on which it is based
into of marmed persons filing apparetely with total tax preferences less than \$15,000, all other returns with total tax preferences less than \$30,000. Under 1975 law, these taxpayers were not required to report these tax ences, or to compute a minimum tax

ppediation of 1970
All items except additional tax for tax preferences reflect tax preferences pnor to any "no-benefit deductions" allowed under Proposed Income Tax Regulations Section 1.57-4

ed person filing separately \$5,000 or more of total tax rences, and any other tax-(including married persons z jointly) with \$10,000 or of total tax preferences had le a Form 4625 for 1976. The filing requirements were 30 and \$30,000, respectively. as 7 through 9 of table 3B l information on returns of yers for 1976 who would not and to report any tax preferinformation under 1975 tax

or 1976, the tentative tax on references equalled 15 percent tax preferences subject to for 1975, the applicable stage was 10. The actual ional tax for tax preferences led the tentative tax reduced

 15 percent of any 1976 ess net operating loss which expayer could carry to a year (this amount to be as a deferred minimum tax in ear to which the net operloss was carried): 2) "unused" portions of the al, elderly, political ibutions, purchase of new ipal residence, and child ax credits (the unused on was the amount by which credits exceeded income tax credits): any tax based on tax

ences from which the ver derived "no benefit" occurred when the taxpayer ore than enough deductions temptions to offset adjusted income); and increased by deferred minimum tax," based net operating loss carryover n prior year.

Special Income Averaging

Under the rules established by the Employee Retirement Income Security Act of 1974 (ERISA) employees and self-employed individuals, or their beneficiaries, could elect to use a special 10-year income averaging tax computation method on lump-sum distributions received from qualified pension or retirement plans. The amount of the distribution subject to this tax was excluded from the taxpayer's adjusted gross income, although the tax computed under this method was added to any tax computed on regular taxable income and was included in income tax before credits. Prior to enactment of this law, the taxable amount of the distribution was included in the taxpayer's adjusted gross income and a special income averaging method was applied to the full amount of taxable income involving only one computation to arrive at income tax before credits. This earlier special income averaging method did not allow the taxpayer to take advantage of the alternative or maximum tax computations, if applicable, as was possible under the 1974 law.

The taxable portion of the lump-sum distribution, the amount in excess of the employee's contribution and net unrealized appreciation of employer securities, was allocated between long-term capital gain and ordinary income based on the employee's number of years of participation in the plan before 1974 and after 1973. The portion allocated to ordinary income was

equal to the taxable portion of the lump-sum distribution multiplied by the number of years of participation after 1973, divided by the total number of the employee's years of participation. capital gains portion was the difference between the taxable and ordinary income portions of the lump-sum distribution. The Tax Reform Act of 1976 gave taxpayers the option of treating the entire taxable portion of a lump-sum distribution paid after 1975 as ordinary income (thus avoiding the minimum tax on the capital gains portion) and permitting the 10-year averaging rule to be used for the entire taxable portion of the distribution.

To use the special income averaging rules, the taxpayer first subtracted the minimum distribution allowance from the taxable portion of the lump-sum distribution. The allowance was one-half of the first \$20,000 of the taxable portion reduced by 20 percent of the amount in excess of \$20,000. A tax was then computed on one-tenth of the difference thus obtained, using the tax rates for single persons. This tax was then multiplied by ten times the number of taxpayer's calendar years of participation in the plan after 1973 and divided by the total number of years of participation.

Those taxpayers who received lump-sum distributions in 1976 and in either 1974 or 1975 computed a special averaging tax on the sum of the current and prior years' lump-sum distributions and then subtracted the tax they had previously paid on the prior-year distributions to determine the tax

payable for 1976. Therefore, the lump-sum distributions and tentative tax data shown in columns 3 through 26 of table 3.2 include a small amount of prior-year data; the prior-year information is shown separately in columns 27 through 30.

Premature Distributions from Retirement Plans

Beginning with Tax Year 1975, taxpayers who were not members of qualified employer-provided retirement plans could set up one of two types of tax-sheltered retirement plans for themselves: self-employed retirement plans (also known as Keogh or H.R. 10 plans) and individual retirement accounts (IRA's). Amounts set aside under either of these plans were not to be withdrawn until the taxpayer reached age 59-1/2 or became permanently disabled. If any amounts were withdrawn "prematurely," they were not only included in adjusted gross income and taxed along with any other income, but also subjected to a special 10 percent penalty tax. Amounts reported withdrawn prematurely and the penalty tax on these amounts are shown in table 3C.

General Tax Credit

The Tax Reform Act of 1976 both extended and expanded the "personal exemption credit," introduced by the Tax Reduction Act of 1975. Under the new law the credit was known as the "general tax credit" and was the larger of:

- (1) the "personal exemption credit." equal to \$35 multiplied by the number of exemptions other than those for age and blindness (for 1975, the amount was \$30 per personal exemption); or
- (2) the "taxable income credit," equal to 2 percent of taxable income, but never more than \$180 (\$90 on returns of married persons filing separately); this provision was not available for 1975.

Table 3D shows the number of returns claiming each of these types of general tax credit.

Earned Income Credit

This was a credit against income tax for taxpavers with adjusted gross incomes of less than \$8.000, equal to as much as 10 percent of the first \$4,000 of "earned income." To be eligible, the taxpayer had to have provided a home for the entire year for either a child who was under 19 years of age or a full-time student, or for a dependent child (regardless of age) who was disabled. The computation of the earned income credit, which is detailed in table 3.7, worked as follows:

"Total earned income" was computed by adding together salaries and wages and self-employment income (less self-employment losses), and then subtracting, any amounts exempted from taxation as a sick pay exclusion. Self-employment income (net) was the amount reported on Schedule SE for the purpose of computing the self-employment tax, and included net earnings from non-farm sole proprietorships and partnerships, as well as one of the following:

(a) net earnings from farm sole proprietorships and partnerships, or

(b) two-thirds of farm gross profits, limited to \$1,600.

(2) If total earned income exceeded \$8,000, the taxpayer was not eligible for the earned income credit, even if adjusted gross income was less than \$8,000. For all remaining returns, a tentative "earned income credit before phase-out" was computed by taking 10 percent of total earned income.

(3) The figure computed in (2) above was first limited to \$400. Then, if either adjusted gross income or total earned income exceeded \$4,000, the figure was further reduced, i.e., "phased out," by 10 percent of the excess of the larger of these two amounts over \$4,000. The result of this computation is shown as "earned

income credit after phaseout,

(4) Since the earned income credit could result in a refund, even taxpayers with little or no tax liability could receive the benefit of the full amount. For the purpose of these statistics, the following components of the earned income credit were distinguished:

(a) "Used to offset income tax before credits." Computed on a return-by-return basis, this was the lesser of (i) earned income credit after phase-out, or (ii) income tax before credits minus all credits except the earned income credit. If the former exceeded the latter, income tax after credits became zero, and the return was classified as nontaxable for this report.

(b) "Used to offset all other taxes." Computed for returns with no income tax after credits (after the adjustment in (a) above, if any), it equalled the lesser of (i) earned income credit after phaseout minus earned income credit used to offset income tax before credits, or (ii) the sum of all taxes (except income tax after credits) included in "total tax liability." This amount was used to reduce total tax liability: however, the individual components of total tax liability were not raducad

(c) "Refundable portion. Computed for returns with no "total tax liability" (after the adjustment in (b) above, if any), it equalled the excess of earned income credit after phaseout over the amounts computed in (a) and (b). This amount is included in the data for tax overpayment shown in table 3.11.

The number of returns with the earned income credit shown in this report represents both taxpayers who claimed the credit on their returns as originally filed and taxpayers who subsequently claimed the credit after being notified by the Internal Revenue Service during the course of processing returns for revenue purposes that

Table 3C.—Returns With Premature Distributions From Retirement Plans: Premature Distributions and Tax on Premature Distributions

Table 3D.—Returns With General Tax Credit: General Tax Credit by Type and by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	exemptions (other than age or blindness)	Taxable income	Income tax before credits	General tax credit
	(1)	(2)	(3)	(4)	(5)	(6)
Total	68,723,681	1,029,169,510	175,646,970	674,866,988	153,534,155	9,348,195
Table \$5.00 \$5.00 and \$7.00 \$10,000 \$1	8,820,346 19,131,847 14,509,756 11,184,799 6,645,004 3,625,618	32,753,297 141,010,778 180,206,852 193,963,545 147,791,158 98,684,733	10,478,243 38,582,370 39,419,300 35,534,363 22,507,266 12,408,320	9,553,438 71,687,823 112,138,510 127,868,628 102,905,858 71,301,024	1,446,088 12,241,260 20,694,851 24,868,940 21,259,515 15,770,631	340,222 1,848,614 2,350,460 2,030,777 1,221,266 668,132
80000 under \$50.000 80000 80000 90000 90000 90000 90000 90000 90000 90000 90000 90000 90000 90000 90000 90000 90000 90000 900000 900000 9000000	3,633,647 946,576 184,539 36,189 4,012 1,348	132,703,924 62,321,658 24,090,476 10,122,993 2,671,660 2,848,435	643,519 114,871 11,880	99,328,991 48,544,877 19,324,358 8,021,043 2,040,753 2,151,684	25,230,032 16,667,961 8,530,976 4,220,617 1,219,978 1,383,307	670,849 175,765 34,448 6,678 737 246
			Returns with taxa	ble income credit		
Size of adjusted gloss income	Number of returns	Adjusted gross income less deficit	Number of exemptions (other than age or blindness)	Taxable income	Income tax before credits	General tax credit
	(7)	(8)	(9)	(10)	(11)	(12)
Total	47,710,507	636,520,695	108,042,103	590,768,802	136,724,641	7,104,623
lader \$5,000 ,000 under \$10,000 ,000 under \$15,000 ,000 under \$15,000 ,000 under \$25,000 ,000 under \$25,000 ,000 under \$25,000	1,655,642 11,479,526 11,065,601 9,911,669 5,994,484 3,289,115	7,597,413 85,839,584 138,421,591 172,183,872 133,301,156 89,479,803	13,955,577 22,519,960 27,850,734 18,363,623	3,694,142 53,539,221 93,810,827 117,489,251 94,775,249 65,630,481	586,621 9,454,772 17,650,756 23,017,533 19,686,813 14,595,143	73,073 1,058,382 1,767,211 1,762,545 1,076,478 591,209
0,000 under \$50,000 0,000 und	3,282,717 833,154 161,041 32,650 3,669 1,239	119,779,044 54,720,026 20,995,160 9,148,217 2,444,722 2,610,108	486,546 91,568 9,596	90,744,667 43,048,564 16,950,206 7,255,997 1,867,928 1,962,268	23,157,882 14,840,942 7,512,219 3,833,567 1,120,975 1,267,418	590,344 149,685 28,956 5,863 657 220

			Returns with person	nal exemption credi		
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Number of exemptions (other than age or blindness)	Taxable income	Income tax before credits	General tax credit
	(13)	(14)	(15)	(16)	(17)	(18)
Total	21,013,374	192,648,814	67,604,867	84,098,186	16,809,514	2,243,571
Hear \$5.000 000 under \$10.000 0.000 under \$15.000 0.000 under \$15.000 0.000 under \$20.000 0.000 under \$20.000 0.000 under \$25.000 0.000 under \$25.000	7,164,704 7,652,321 3,444,155 1,273,130 650,520 336,703	25,155,884 55,171,193 41,785,261 21,779,672 14,490,002 9,204,929	16,899,340 7,683,629	5,859,296 18,148,602 18,327,683 10,379,376 8,130,609 5,670,543	2,786,489 3,044,095 1,851,407 1,572,702	267,149 790,232 583,249 268,232 144,767 76,923
0,000 under \$50,000 (0,000 under \$50,000 (0,000 under \$10,000 under \$10,000 under \$10,000 under \$10,000 (0,000 under \$20,000 (0,000 under \$50,000 (0,000 under \$1,000,000 (0,000 under \$1,000,000 under \$1,000,000 (0,000 under \$1,000,000 under \$1,	350,930 113,422 23,498 3,539 343 109	12,924,881 7,601,633 3,095,317 974,777 226,939 238,327	156,973 23,303	8,584,324 5,496,312 2,374,152 765,046 172,825 189,417	1,018,757	26,081 5,492

OTE Detail may not add to total because of rounding

ey were eligible to receive it. r purposes of the statistics, ta for returns in the latter tegory were obtained from the ternal Revenue Service Indivial Master File to supplement the tatabulated from the returns of ose taxpayers who claimed the edit on their returns as originly filed in order to present re accurate information on the umber of returns and the amount I the earned income credit for IX Year 1976.

Child Care Credit

For 1975 and earlier years, a deduction (i.e., a reduction of taxable income) could be taken under certain circumstances for child care expenses. For 1976, this deduction was abolished and replaced by a credit (i.e., a reduction of taxes). Basically, the 1975 deduction equaled expenses for child care, limited to \$2,400 for one qualified individual, \$3,600 for two, and

\$4,800 for three or more. The 1976 credit equaled 20 percent of such expenses, with expenses limited to \$2,000 for one qualified individual and \$4,000 for two or more. The deduction for 1975 was phased out for taxpayers with adjusted gross income over \$18,000, becoming zero at \$27,600. No such phase-out existed for the 1976 credit. Table 3E compares the reduction in tax brought about by the child care deduction for 1975 with the child care deduction for 1976 with the child care redit for 1976.

Table 3E.—Returns With Child Care Credit: Comparison of 1976 Child Care Credit and 1975 Child Care Deduction by Size of Adjusted Gross Income

[All figures are estimates based on samples-money amounts are in thousands of dollars]

	Child care	credit, 1976		Child care deduction, 197	5
Size of edjusted gross income	Number of returns	Amount	Number of returns	Amount	Tax reduction due to child care expenses
	(1)	(2)	(3)	(4)	(5)
Total	2,660,278	458,187	1,665,896	1,331,361	275,3
No adjusted gross recores \$1 under \$5.000 \$5,000 under \$10,000 \$5,000 under \$10,000 \$15,000 under \$15,000 \$15,000 under \$35,000 \$20,000 under \$30,000 \$20,000 und	26,879 364,780 600,289 709,220 772,744 165,446 20,920	2,934 58,610 89,334 110,978 151,366 38,000 6,964	604,026 575,425 130,804		52, 96, 102,7 21,0

NOTE. Detail may not add to total because of rounding

Tax Rates

A tax rate is the percentage used to denote the rate at which all or a portion of an individual's income was taxed. More precisely, a tax rate shows a relationship between income tax before credits and income subject to tax. Tables 3.13 through 3.17 show the amount of income subject to tax classified by the rates at which it was taxed; in other words, they show the income on each return subdivided into the amount taxed per tax rate. Table 3.12 classifies returns two ways: in columns 10 to 12, a return is classified by each rate at which the individual was taxed: in columns 1 to 9. however, it is classified solely

by the highest (or marginal) rate at which the individual was taxed. The examples shown in this section illustrate how various types of returns were "taxed" in the marginal tax rate table (table 3.12). In examples 1 and 5, income is taxed at each rate up through the marginal rate. In examples 2, 3, and 4, which depict returns with alternative, maximum. and alternative-maximum tax computations, there are intermediate rates at which no income is taxed. These paps occur at the points where earned income would have been taxed had it not been for the 50 percent maximum rate on earned income or where long-term capital gains would have been taxed had it not been for the

alternative 50 percent tax on capital gains.

Overpayment and Tax Due

Tables 3.10 and 3.11 classify taxpayers by whether they ended the year with a tax overpayment or a tax due at time of filing. The data shown in these tables reflect the effect of the earned income credit for 1976 (i.e., the amount of tax overpayment increased and the amount of tax due decreased). Excluded from the tables were returns with neither a tax due nor a tax overpayment. Generally these were returns with low income, no tax liability, and no income tax withhold.

Five examples of returns with different methods of tax computation

Example 1-Joint Return with Income Subject to Tax at Regular Rates Only

METAGETOR OF	I TIMONE STORES OF THAT	
	Adjusted gross income Itemized deductions Exemptions	
\$115,000 -	Income subject to 'ma	
	f Regular Tux;	
1st \$1,000 2nd \$1,000 etc	taxed at 145taxed at 155	\$2~ \$1
Next \$12,00 Bal. \$15,00	00 taxed at to	\$7.2
\$115,000	Income tax before 'redi's Total credits	8-1-1
	Income tax after crot.'	

Example 2-Joint Return with Income Subject to Tax at Regular and Alternative Rates

Derivation of Income Subject to ac-

Derivation of Income Subject to an	
\$120,000 - Adjusted gross income and 1 ato, a excess net long-term replied gain \$55,000)	
-3,500 - Itemized deductions -1,500 - Exemptions	
\$115,000 - Income subject to tax 460,000 - Ordinary income taxed at regular r \$25,000 - Capital gains taxed at STA rete \$30,000 - Capital gains taxed at regular ret	es
Derivation of Regular Tax on \$61,000 Indinary 1	19009:
1st \$1,000 taxed at 14%	\$1- \$1
Next \$8,000 taxed at 525	\$1.15 \$1.50
\$60,000 Derivation of Tax on \$55,000 of Tapital Alas	\$10,22.
Ist \$25,000 taxed at "Of rate	\$12,5 \$1,50 \$1,00 \$1,00
\$ 55,000	\$21.74
Derivation of Income Tax:	
Regular tax. Alternative tax. Regular tax on capital gains.	\$22,0 K \$12,00 \$18,2-
Income tax before credits	\$55,540 ,077 \$44,340

Example 3-Joint Return with Income Subject to Tax at Regular and Maximum Rates

81 -	semed net insore	
	on this example, salaries the	
	wages. See test on Maximum	
	Tax Computation)	
\$ 7" -	Interest	
\$1000 00 -	Alousted pross Income	
=2.61.1 =	Itemized deductions	
	Exemptions	
\$115, 00 -	Total Income subject to PBX	
£01 =	- Earned taxable income	
	#180,000 x \$115,000	
	ec test on Maximum Tax	
	omegatation)	
4 , 1	- Darmed toyable income taxed at	regular
\$	n - Earne's taxable income taxes at	maximuo
2 4 44 4	. Ther taxable income taxed at regu	dar
	79 - 62	
	f Femiliar Tax on \$12,000 of Farmer	Texa 1-
1. \$1.	"axed at 14"	\$14
2.1 81, ***	axed at 155	\$15
	raced at 450	\$1.92
1. 17. 1	. 'axed a' ' E	\$4.3
\$11.	replan tay	\$18,0
er in :	of an at Maximum Fate or \$-0,00 or	f Earned
A 22.4	CORT F ESTERMENT	4 1 11
200		*****
	r egula iso to \$23, 67 of other	To work to
15,1000	I TOTAL OF THE PARTY OF THE PAR	. CAGCAC
S. 10. 1	Taken a firsterming	\$4,90
Sec \$1 .	" 'solly' 2 rate	\$4,30
		\$14.10
		410.10
	to be the	
	o meanwaiteration.o.one	\$12,00
	Hall Dr. T	\$20,00
	or for spail incorporation	\$14,10
- Dr.	to the resistance.	\$52,10
2.61 .	* 3 ********************************	-\$4,00
	or other widths	\$43,16
	4-Joint Return with Re	

Tax, Maximum Tax and Alternative Tax

\$1.	er cle, salaries and er ext on Markoun	
ŧ.,.	• 1' The long-term capital	
-2, 2	- id . the great income - incoming deductions - twoptions	
	- lotal income sur ear to tax - Farmed taxable income	

(\$90,000 a \$115,000 \$120,000 \$120,000 a \$115,000 Bee text on Maximum Tax Domputation: \$52,500 = Earmed taxable income taxes st regular rates 87-ye - Farmes taxable income taxab at maximum rate

\$28,750 = Papital gains income \$27,000 = Capital gains taxed at 50% rate \$3,750 = Capital gains taxed at regular rates Derivation of Regular Tax on \$52,000 of Earned Taxable Derivation of Tax at Maximum Rate on \$34,250 of Earned
Texable Income:
\$34,250 taxed at 50% rate. \$17,125 Derivation of Tax on Capital Gains: 1st \$25,000 taxed at 50% rate. \$12,500
Eal. \$3,750 taxed at 62% rate. \$2,325
\$28,750 \$14,825 Serivation of Income Tax: Income tax after oredits...... \$46,010

Example 5-Joint Return with Income Averaging

Derivation of Income Subject to Tax:

\$120,000 - Adjusted gross income

-3,500 = Itemized deductions -1,500 = Exemptions	
\$11',000 = 1976 income subject to tax befor averaging	e income
\$100,000 - 1976 income subject to tax after averaging	income
terivation of Regular Tax on \$100,000 of Income To Tax After Income Averaging:	Subject
1st 1,000 taxed at 145	\$140 \$150
Dext 9,000 taxed at 50%. Lext 12,000 taxed at 55%. Lext 12,000 taxed at 56%.	\$4,000 \$6,360 \$6,600 \$6,960 \$7,200
Income tax before credits	\$45,180 -4,000

Income tax after credits..... \$41,180

Illustrations showing how the five example returns are presented in table 3.12

						at sec.	tompu 4 f			T		
			i.		Tri of	i fur	In	Jee to ift iredits	r	Clescifi which	ed by each ; tax was comp	rate at
take *									e-nt of—			
	1 1 1	-47	- 41	of ardina	(1 11 (1 11	. mrd i . mrdnil rd	Pote1	Adjust (Income considers to	Number of returns	Income taxed at rate	Income general at re
		44.1	11 412	r11-r	(milin)	.ollars)	1-ellare1	income	(1)	(10)	(Sollars)	(3011
Samuel 1 But Barriel and a	1)	41. 1	C . b b	Town of December	D O.		(7)	(2)	(1)	(10)	(11)	(12
Example 1. — Data Reported on Join	i keturn w	th Income		ax at Regul	ar Rates Un						r	1
Total	1				to great 1	24.00	10,400	1	45.2	1	115,000	5
l' per ent										i	1,000	1
7 PET-101	1		1		1/4	7		7		-	-4	-
50 percent 5 percent 7 percent 8 percent 9 percent 9 percent 1 percent 2 percent			и.		,,,,,	57.	وابس	17.1	-1.0	1	2,000 12,000 12,000 12,000 12,000 15,000	
Example 2. —Data Reported on Join	t Poturn W	th Incomo										
Example 2 Data Reported on Joil	Keturn W	lui Income	Subject to	iax at Keyu	ar Rates at	Lapital G	4 1,060	40.0	42.4	1	15,900	
l- p r							. , ,			1	1,000	
L' perso		7		<u> </u>			V	~		1	1,700	
		4			4-		3	4		1	8,000]
perset 1 visuare 2 perset 1 per ent.										1	25,000 2,000	1
2 percent										1	3,000 12,000	
* i pervin'	1 Date 141	120,000			e jase	o,501	20,040 Pate	40.9	42,0	. 1	15,000	<u> </u>
Example 3. — Data Reported on Joir	i keturn w				r			10.1	1		115,000	5
To el	1	1. ', '	11.00	15,00	-,17	7,50	48,10	40.1	41.9	1	1,000	,
It not not										l î	1,000	
Ste persons.	4		-12		4	1		4		1	8,000	T
50 percent maximus t										i	40,000	2
tf percent	1		111,70						41,9	1	3,000 15,000	
Example 4. — Data Reported on Join	nt Return W	ith Income	Subject to	Tax at Regu	lar Rates, I	Maximum R	ate and Cap	ital Gains R	ate	,		
F 4	1	10.	-l .		13,000		w (U1)	. 3.0	43.1	1	115,000	5
1- pervent									١.	1	1,000	
	1/2	1		1,7%		-2		3	1		1	T
50 percent 50 per ent uniti mino rate 61 percent maximum rate 7 percent										1 1	8,000 25,000 34,250	1 1
percent												
- percent	1	130,000			9u,010		44,15	79.3	-0.0	1	3,750	1
Example 5. — Data Reported on Joi					T				1	1		1
1- per ent	1	1.0,000	14,05	1,5000	45,130	7,30	41,19	34.1	41,0	1	1,000 1,000	
15 persent.			, , , , , , , , , , , , , , , , , , ,	1		1	1	~~~	<u></u>	5		-
50 pircent. 53 proent. 55 proent. 56 proent.										1 1 1 1	2,000 12,007 12,007 12,000	
eu percent	1	120,000	119,50	l-arr	- ,10	7, 31	~1,180	24.3	-1.2	1	1.,000	
Summary of Data Reported on Abo	we Five Joir	t Returns			,					,		_
All morrows mans, total		107, 311	100	1	100,100	7, .	2-,450	9,1	41.0		10,000	25
14 per out.		_~	L	J	L.,			<u></u>		<u> </u>	2,000	
Coperation of the control of the con										122.3	2,500 2,500 2,500 1,000 2,000 2,000	2 2 3 1
78 pet ent. /U percent	1	12.00	18.00	L. 1	130	2.0	~1.190	6.4	-1 -2.1	4	77,J00	1 2 3

able 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax ems by Size of Adjusted Gross Income and by Type of Tax Computation

I figures are estimates based on samples—money amounts are in thousands of dollars]

Type of tax computation by size	Number of	Adjusted	Itemized (deductions	Standard	deduction	Exem	ptons
of adjusted gross income	returns	gross income	Number of returns	Amount	Number of returns	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns With Regular Tax Computation Only								
Total	64,615,142	671,361,129	22,451,421	106,377,592	42,363,721	84,753,513	170,089,648	127,567,236
nder \$5,000 5,000 under \$10,000	8,816,476 19,081,470	32,754,061 140,575,423	247,617 2,549,509	430,834 7,657,790	8,568,859 16,531,961	14,288,435 30,127,056	11,308,472 41,808,055	8,481,354 31,356,041
10,000 under \$15,000 15,000 under \$20,000 20,000 under \$50,000	14,280,972 10,697,397 11,516,924	177,285,388 185,305,920 306,262,609	5,039,451 5,441,258 8,766,932	17,756,320 23,574,961 50,073,245	9,241,521 5,256,139 2,749,992	18,995,247 13,731,404 7,569,716	40,440,025 34,738,585 40,226,225	30,330,019 26,053,939 30,169,669
50,000 under \$100,000 100,000 under \$200,000	398,232 18,929	24,486,130 2,427,796	383,291 18.684	5.312,442 764,828	14,941 245	40,841 662	1,487,953 65,190	1,115,965 48,893
200,000 under \$500,000 500,000 under \$1,000,000	3,740 671	1,090,489 458,289	3,684 664	368,026 161,342	56 7	135	12,025	9,019 1,544
1,000,000 or more	331	715,025	331	277,804	-	=	1,059	794
Returns With Incoma Averaging Tax Computation								
Total	3,586,286	116,174,263	2,413,073	16,105,422	1,173,213	3,032,042	12,302,708	9,227,031
inder \$5,000 5,000 under \$10,000	47,340	412,061	7,174	15,233	40,166	71,931	95,478	71,609
10,000 under \$15,000	228,585 487,399	2,919,149 8,657,568	61,673 220,512	196,604 871,125	166,912 266,887	348,850 696,278	585,315 1,556,204	438,986 1,167,153
20,000 under \$50,000	2,383,282	72,710,494	1,718,978	9,700,537	664,304	1,819,047	8,384,532	6,288,399
50,000 under \$100,000 100,000 under \$200,000	387,259 44,423	24,993,514 5,688,219	355,148 41,824	3,823,400 897,470	32,111 2,599	88,178 7,121	1,487,298 165,129	1,115,474 123.847
200,000 under \$500,000 500,000 under \$1,000,000	7,067 743	1,956,487 494,985	6,849 730	393,332 124,514	218 13	594	25,416 2,647	19,062 1,985
1,000,000 or more	188	341,806	185	83,207	3	7	689	517
Returna With Maximum and Regular Tax Computation								
Total	173,246	20,708,616	169,261	3,108,788	3,965	10,820	670,699	503,024
nder \$50,000 i0,000 under \$100,000	*749 88.365	*35,829 7,162,488	*749 85.584	4,965 1,029,135	2,781	7414	*947 335.433	*710 251.575
100,000 under \$200,000 100,000 under \$500,000	71,340	9,344,081	70,268	1,448,319	1,072	2,900	286,289	214,717
100,000 under \$500,000	11,763	3,207,861 543,802	11,661 831	484,443 82,010	102	279 17	44,305	33,229
i00,000 under \$1,000,000 i,000,000 or more	837 192	414,756	188	59,917	4	10	3,045 680	2,284 510
Raturna With Maximum and Alternativa Tax Computation								
Total	58,631	8,676,927	57,430	1,299,140	1,201	3,221	215,799	161,849
nder \$50,000	21.199	1.810.122	20.441	250.750	758	1,993	75.354	56.516
100,000 under \$100,000	28,745	3,832,926	28.348	574.561	397	1,103	108.643	81.482
nder \$30,000 100,000 100,000 100,000 under \$200,000 100,000 under \$500,000 100,000 under \$1,000,000 100,000 under \$1,000,000 100,000 under \$1,000,000 100,000 under \$1,000,000 100,000 under \$1,000,000	7,743	2,163,758	7,704	333,299	39	108	28,338	21,254
i00,000 under \$1,000,000	746	484,320	739	77,083	7	18	2,710	2,033
1,000,000 or more	198	387,801	198	63,447	_	_	754	566
Returns With Alternative Tax Computation Only		40.004.454	70.000	4000000		41.720	250 200	400 700
Total	63,467	10,221,451	78,202	1,920,602	5,265	13,739	258,398	193,799
Inder \$20,000 20,000 under \$50,000	*3,514	*170,883	12,017	*11,077	*1,497	*3,593	13,980	*2,985
20,000 under \$50,000 50,000 under \$100,000 100,000 under \$200,000	51,521	3,869,405	48,207	554,701	3,314	8,901	159,334	119,501
100,000 under \$200,000	21,102 5,876	2,797,455 1,704,398	20,720 5,812	545,846 424,608	382 64	1,058	71,083 19,195	53,312 14,396
200,000 under \$500,000 500,000 under \$1,000,000	1,015	690.264	1.011	175,484	"4	11	3,372	2,529
1,000,000 or more	439	989,047	435	208,886	4	10	1,434	1,076
	1			1		1	1	

Footnotes at end of table

Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

					ncome subject to ta			
Type of tax computation by size of adjusted gross income	Taxable income	Total	At regul	ar rates	At maxir on earne		At capit tax	al gains rate
•			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Returns With Regular Tex Computation Only								
Total	552,662,787	552,662,787	64,815,142	552,662,787	-	-	_	
Under \$5,000	9,553,438	9,553,438	8,816,476	9,553,438	_	-	-	
\$5,000 under \$10,000 \$10,000 under \$15,000	71,434,535 110,203,801	71,434,535	19,081,470 14,280,972	71,434,535 110,203,801	_	:	_	
\$15,000 under \$20,000	121,945,616 218,449,980	121,945,616 218,449,980	10,697,397 11,516,924	121,945,616 218,449,980	-	-	-	
\$20,000 under \$50,000					_		_	1
\$50,000 under \$100,000 \$100,000 under \$200,000	18,016,882 1,613,414	18,016,882 1,813,414	398,232 18,929	18,016,882 1,613,414	_		_	
\$200,000 under \$500,000	713,310	713,310	3,740	713,310	-	-	-	-
\$500,000 under \$1,000,000 \$1,000,000 or more	295,384 436,427	295,384 436,427	671 331	295,384 436,427	=	_] [
Raturne With Income Averaging Tax Computation								
Total	89,809,788	85,629,819	3,586,286	85,629,619	_	_	_	
Jnder \$5,000	_	_	_	_	_	_	_	
\$5,000 under \$10,000	253,288	231,908	47,340	231,908	-	-	_	-
10,000 under \$15,000 15,000 under \$20,000	1,934,709 5,923,012	1,801,566 5,667,264	228,585 487,399	1,801,566 5,667,264	_	_		
20,000 under \$50,000	54,902,510	52,873,155	2,383,282	52,673,155	-	-	-	
50.000 under \$100.000	19,966,463	18,893,414	387,259	18,893,414	_	_	_	
100,000 under \$200,000	4,859,781 1,543,499	4,337,453 1,431,726	44,423 7.067	4,337,453 1,431,726	-	-	-	-
200,000 under \$500,000 500,000 under \$1,000,000	368.451	343,186	743	343,186	_	=	_	
1,000,000 or more	258,076	249,948	188	249,946	-	-	-	
Returns With Maximum and Regular Tax Computation								
Total	17,066,384	17,086,384	173,246	10,611,006	173,246	6,475,378	-	
Under \$50,000	*30,154	*30,154	*749	*28,462	*749 88.365	1,692	-	-
\$50,000 under \$100,000 \$100,000 under \$200,000	5,874,364 7,678,145	5,874,364 7,678,145	88,365 71,340	4,767,124 4,404,767	88,365 71,340	1,107,241 3,273,379	_	
\$200,000 under \$500,000 .	2,689,910	2,689,910	11,763 837	1,119,006	11,763	1,570,904 275,696	-	
500,000 under \$1,000,000 51,000,000 or more	459,492 354,318	459,492 354,318	192	107,853	192	246,466	_	
Returns With Maximum and Alternative Tax Computation								
Total	7,214,718	7,214,716	58,631	4,354,546	58,631	2,499,199	58,631	360,97
Index \$50,000	_	_	_	_	_	_	_	
\$50,000 under \$100,000	1,500,864 3,175,779	1,500,864 3,175,779	21,199 28,745	1,180,464 1,926,123	21,199 28,745	256,317 1,052,863	21,199 28,745	64,08 196,79
5100,000 under \$200,000 \$200,000 under \$500,000	1,809,098	1,809,098	7,743	893,269	7,743	829,937	7,743	85,89
Index \$50,000	405,187	405,187	746 198	203,740 150,951	746 198	190,447 169,636	746 198	11,00
1,000,000 or more	323,788	323,788	198	150,951	198	109,030	190	3,20
Returns With Alternative Tax Computation Only Total	8,093,312	8,093,312	83,467	7,356,999	_	_	83,467	736,31
Inder \$20,000	0,000,012	0,000,012	40,407	.,000,000	_	_		. 50,01
\$20,000 under \$50,000	153,228	*153,228	*3,514	147,983	=	_	*3,514	*5,24
\$50,000 under \$100,000	3,186,303 2,197,239	3,186,303 2,197,239	51,521 21,102	2,855,068 1,925,337	=	_	51,521 21,102	331,23 271.90
\$100,000 under \$200,000 \$200,000 under \$500,000	1,265,226	1,265,226 512,240	5,876	1,185,600 492,931	=	1 =	5,876	99,82 19.30
\$500,000 under \$1,000,000	512,240		1,015				1,015	

Footnotes at end of table

able 3.1—Returns With income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable income and Tax eme by Size of Adjusted Gross income and by Type of Tax Computation—Continued

It figures are estimates based on samples—money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Lump-sum of not incli adjusted gro	aded in	Income tax before credits, regular	Tax generated	Tax savings over	Average tax savings	Incom before	
or adjusted gross income	Number of returns	Amount	computation	generated	regular computation	(dollars)	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Returns With Regular Tax Computation Only	-							
Total	121,622	436,680	114,803,122	114,626,882	-	-	64,615,142	114,869,033
Index \$5.000	*2,984 14,809 32,200 29,009 39,059	*10,462 18,127 77,208 116,285 161,417	1,440,940 12,189,039 20,345,096 23,730,515 49,438,845	1,444,978 12,198,832 20,351,291 23,734,993 49,438,498	=	=	8,816,476 19,081,470 14,260,972 10,697,397 11,516,924	1,445,754 12,200,124 20,357,054 23,747,225 49,451,797
60,000 under \$100,000 100,000 under \$200,000 200,000 under \$500,000 500,000 under \$1,000,000 1,000,000 or more	3,323 206 20 120	44,853 5,682 *1,630 *1,018	6,024,054 733,631 413,165 190,432 297,404	6,023,755 733,541 413,162 190,425 297,407	=	=======================================	398.232 18,929 3,740 671 331	6,029,271 735,221 414,306 190,741 297,542
Returns With Income Averaging Tax Computation								
Total	15,146	61,074	25,687,141	23,953,776	1,733,365	483	3,586,286	23,964,164
Index \$5,000 5,000 under \$10,000 15,000 under \$15,000 15,000 under \$15,000 15,000 under \$2,000 20,000	- - 1,115 11,005	*2,659 36,898	44,640 368,318 1,185,608 13,520,454	40,273 337,696 1,121,515 12,737,320	4,367 30,622 64,094 783,134	92 133 131 328	47,340 228,585 487,399 2,383,282	40,273 337,696 1,121,713 12,740,148
\$5,000 under \$100,000 100,000 under \$200,000 200,000 under \$500,000 500,000 under \$1,000,000 1,000,000 or more	2,433 472 98 16 7	24,845 11,178 4,310 919 265	7,077,376 2,191,996 886,205 237,104 175,436	6,524,615 1,993,684 809,440 219,478 169,755	552,763 198,312 76,765 17,626 5,682	1,427 4,464 10,662 23,722 30,222	387,259 44,423 7,067 743 188	6,528,137 1,996,081 810,626 219,684 169,807
Returns With Maximum and Regular Tax Computation								
Total	692	14,150	6,044,657	7,443,861	600,977	3,468	173,246	7,449,376
Index \$50,000 \$0,000 under \$100,000 100,000 under \$200,000 200,000 under \$500,000 500,000 under \$1,000,000 1,000,000 under \$1,000,000	- *323 283 71 **15	*3,568 6,165 3,213 *1,204	*10,884 2,324,388 3,615,329 1,553,157 298,325 242,773	*10,801 2,275,449 3,365,868 1,345,567 251,021 195,174	*84 48,939 249,461 207,591 47,305 47,598	*111 553 3,496 17,647 56,516 247,907	*749 88,365 71,340 11,763 837 192	*10,801 2,276,156 3,369,606 1,348,295 251,287 195,232
Returns With Maximum and Alternative Tax Computation								
Total	606	13,382	3,648,705	3,353,496	295,212	5,035	58,631	3,355,928
Index \$50,000 50,000 undex \$100,000 100,000 undex \$200,000 200,000 undex \$200,000 500,000 undex \$300,000 1,000,000 or more \$100,000	*231 288 69 15	*2,921 5,071 4,322 973 95	611,810 1,506,357 1,046,911 262,534 221,094	596,055 1,410,413 929,539 229,090 188,399	15,755 95,947 117,372 33,444 32,695	743 3,337 15,158 44,830 165,124	21,199 28,745 7,743 746 198	596,438 1,411,084 930,632 229,346 188,429
Returns With Alternative Tax Computation Only								
Total	1,055	48,664	3,944,188	3,883,193	60,995	730	83,467	3,694,353
Index \$2,000 50,000 under \$50,000 50,000 under \$100,000 100,000 under \$200,000 200,000 under \$50,000 500,000 under \$1,000,000 1,000,000 under \$1,000,000 1,000,000 under \$1,000,000		27,885 *11,483 7,708 1,239 349	*57,741 1,247,864 1,040,938 732,135 331,719 533,792	*57,433 1,232,601 1,016,056 716,786 328,195 532,122	*308 15,263 24,882 15,349 3,524 1,669		*3,514 51,521 21,102 5,876 1,015 439	*57,433 1,237,959 1,018,984 718,759 328,920 532,298

Footnotes at end of table

Table 3.1—Returns With income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

	Total o	redits	Additiona				Total income tax		
Type of tax computation by size		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	tax prefe	erences	Number of		As a perc		Average
of adjusted grass income	Number of returns	Amount	Number of returns	Amount	returns	Amount	income subject to tax	Adjusted gross income	tax (dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Returns With Regular Tax Computation Only									
Total	64,815,142	10,915,225	87,579	304,031	60,539,359	104,257,840	16.9	12.0	1,72
Inder \$5,000	8,816,476	402,573	-14	*53	6.799.563	1.043.234	10.9	3.2	15
5,000 under \$10,000 .	19.081,470	2,331,652	2,041	2,502	17,085,153	9,870,974	13.8	7.0	57
10,000 under \$15,000 .	14,280,972 10,697,397	2,689,425 2,301,503	7,931 9,258	11,152 19,337	14,108,911	17,678,781 21,465,059	160 178	10 0 11.6	1,25
15,000 under \$20,000 20,000 under \$50,000	11,516,924	2,895,361	38,748	57,418	11,478,988	46,613,855	21 3	15 2	4,06
50,000 under \$100,000	398,232	241,294	23,674	78,970	397,013	5,866,948	32 6	24 0	14,77
100 000 under \$200 000	18,929	26,524	4,146	38,898	18,877	747,595	46.3 61.5	30.8	39,60 117,85
200,000 under \$500,000 500,000 under \$1,000,000	3,740 671	14,818 5,342	1,298 290	39,538 18.044	3,725 671	439,023 203,443	68 9	40.3 44.4	303,19
500,000 under \$1,000,000 1,000,000 or more	331	6,733	179	38,118	330	328,928	75.4	46 0	996,7
Returns With Income Averaging Tax Computation									
Total	3,586,286	1,438,438	115,102	466,661	3,550,079	22,992,417	26.9	16.5	6,47
Inder \$5,000		6.060	**1.340	**942	46,524	34,227	14.8	8.3	73
5,000 under \$10,000 10,000 under \$15,000	47,340 228,585	60,717	1,340	542	218.741	277.907	15.4	9.5	1.2
15,000 under \$20,000	487,399	132,841	5,832	4,723	480,526	993,595	17.5	11.5	2,0
0,000 under \$50,000	2,383,282	861,224	56,557	82,897	2,385,664	11,961,821	22.7	16.5	5,0
50,000 under \$100,000	387,259	268,410	34,628	110,703	386,240	8,370,430	33.7	25.5	18,4
100,000 under \$200,000	44,423 7,067	72,467 24,941	12,183 3,772	107,872 84,973	44,388 7,065	2,031,486 870,658	46 8 60 8	35.7 44.5	45,7 123.2
200,000 under \$500,000 500,000 under \$1,000,000	7,007	7.168	617	40,652	743	253,148	73.8	51.1	340.7
1,000,000 or more	188	4,590	173	33,928	188	199,145	79.7	58.3	1,059,2
Returns With Maximum and Regular Tax Computation									
Total	173,246	191,193	3,122	5,500	173,039	7,263,683	42.5	35.1	41,9
nder \$50,000	*749	*281			*749	*10,520	*34.9	'29.4	*14,0
50,000 under \$100,000	88,3 6 5 71,340	66,598 87,853	1,202	1,810 2,723	88,335 71,167	2,211,368 3,284,676	37 6 42 8	30.9 35.2	25,0 46,1
100,000 under \$200,000 200,000 under \$500,000	11,763	23,782	257	774	11,761	1,323,286	492	41.3	112,5
500,000 under \$1,000,000	837	8,080	**23	**182	835	243,384	53 0	44.8	291,4
1,000,000 or more	192	4,800	"		192	190,448	53.8	45.9	991.9
Returns With Maximum and Alternative Tax Computation									55.9
Total	58,631	86,274	4,652	6,379	58,631	3,279,032	45.4	37.8	55,1
inder \$50,000 50,000 under \$100,000	21,199	17,784	893	1,271	21.199	579.924	38 6	32 0	27,3
50,000 under \$100,000 100,000 under \$200,000	28,745	30,833	3,053	4,280	28,745	1,384,531	43 6	36 1	48,1
200,000 under \$500,000	7,743	19,586	809	2,922	7,743	913,967	50.5	42.2	118,0 300,3
500,000 under \$1,000,000 1,000,000 or more	746 198	5,867 12,204	78 19	583 324	746 198	224,062 17 6 ,549	55.3 54.5	46 3 45 5	891,6
Returns With Alternative Tax Computation Only				-					
Total	83,467	101,327	20,615	129,023	83,332	3,922,049	48.5	38.4	47,0
nder \$20,000		_	_	_	_	_	_	_	
nger \$20,000 20,000 under \$50,000	*3,514	*756	_		*3,514	*56,677	*37.0	'33.2	*16,1
50,000 under \$100,000	51,521	33,509	9,808	15,669	51,411 21,078	1,220,119	38 3 46 4	31.5 36.5	23,7 48.3
100,000 under \$200,000	21,102 5,878	26,443 16,725	7,238 2,720	27,614 30,904	21,078 5,875	732,938	57.9	43.0	124,7
200,000 under \$500,000 500,000 under \$1,000,000	1,015	8,275	578	20,593	1,015	341.238	66.6	49 4	336,1
1.000,000 or more	439	15,619	271	34,243	439	550,922	70 7	55.7	1,254,9

Estimates should be used with coulon because of the small number of sample returns on which it is based

"Identifies (a) sam classes for which date were obselved because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another see class

reconstructions. See before constructions (b) CONTICT Delatmany and do both Encesses and of both Encesses (b) or both and of both Encesses (b) or both and or both and both and

Table 3.2—Returns With Tax From Special income Averaging: Computation of Tax From Special income Averaging, Tax Using Ordinary Method, and Tax Savings, by Size of Adjusted Gross Income

				Lump-sum di	Lump-sum distributions from qualified retrement plans	guaified retrem	nent plans			mrs-own1	months and department after death benefit mis-own	r death benefit	exclision	
	Number of	drosse	Total		Capital gains portion	s portion	Ordinary income portion	ne portion	Total		Candal gains portion	control	Ordnan promo portion	me portion
SZ6 of educated gross income	returns	deficit	Number of returns	Amount	Number of refurns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(15)	(13)	(14)
Total	146,225	3,452,872	146,225	1,215,861	69,743	985,509	146,225	610,275	146,225	1,207,525	68,743	604,284	146,225	603,241
85000 under \$1000 \$15000 under \$1000 \$15.000 under \$2000 \$25.000 under \$2000 \$2000 under \$2000	76,846 17,846 32,399 30,127 17,318	*14,224 144,224 399,437 509,152 399,605 268,670	32,384 32,384 30,127 17,318 9,724	16,125 52,413 128,090 284,172 124,081 117,297	3,380 5,727 12,552 19,196 10,679	23,143 21,961 49,434 165,196 78,276	*6,849 17,846 32,399 30,127 17,318 9,724	12,982 30,451 78,656 118,976 45,805 29,090	17,846 32,399 30,127 17,318 9,724	16,125 52,413 128,090 284,172 124,056 117,297	3,380 5,727 12,552 19,196 10,679 6,559	13.146 21.965 49.439 165.208 78.258 188.209	76,849 17,846 32,399 30,127 17,318 9,724	12,979 30,447 78,651 118,964 45,799 29,087
\$50.000 under \$50.000 \$50.000 under \$100.000 \$10.000 under \$100.000 \$50.000 under \$100.000 \$1.000.000 or men	23,022 7,126 1,372 349 74 19	964,582 487,973 180,598 99,114 48,918 36,442	23,022 7,126 1,372 349 74	190,327 185,348 61,573 34,756 16,643 4,836	2.351 475 88 31	66,908 81,277 21,994 13,573 11,963 3,654	23,022 7,126 1,372 349 74	123,419 104,072 39,579 21,183 4,880	23,022 7,126 1,372 349 74	182,662 185,098 61,228 34,710 16,838 4,836	7,698 2,351 475 88 31	65,830 81,176 21,888 13,552 11,959 3,654	23,022 7,126 1,372 349 74	116,832 103,923 39,340 21,159 4,879 1,182
			Adusted taxable	taxable	Tentative fax on	tar on							Tax carryover from prior year	yover
Size of adjusted gross income	Current actuarial value of annuties	anal value	lump-sum distribution and actuarial value of amulities	tstribution tuanal amulties	lump-sum distribution and actuanal value of annumes	stribution uanal nnuibes	Tentative tax on actuarial value of annuties	tax on value rhes	Tentative tax on capital gains portion	tax on s portion	Tentative tax on ordinary income portion	me portion	Phor year ordinary income distribution (after death benefit exclusion)	ordinary tribution eath clusion)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(61)	(20)	(21)	(22)	(53)	(24)	(52)	(56)	(22)	(28)
Total	.123	.12,607	146,225	1,220,132	146,225	145,203	221.	2,748	68,324	78,246	146,225	64,207	7	133
\$5.000 under \$6.000 \$1.000 under \$10.000 \$15.000 under \$20.000 \$15.000 under \$20.000 \$25.000 under \$20.000	111111	111111	76,846 17,846 32,399 30,127 17,318 9,724	16,125 52,413 128,090 284,172 124,056 117,297	*6,849 17,846 32,399 30,127 17,318 9,724	1,228 3,723 9,241 23,747 10,443 14,596	111111	111111	3,380 5,727 12,222 19,196 10,679	1,567 3,426 13,116 6,920	*6.849 17.846 32.399 30.127 17.318	1,009 2,155 5,816 10,631 3,523 2,790	-11TITT	111111
SS 0000 under \$50.000 \$50,0000 under \$50.000 \$50,00000 under \$50.0000 \$50,00000 under \$50.0000 \$50,00000 under \$50.0000 \$50,0000 under \$50.0000	10,9911	11,002	23,022 7,126 1,372 349 74 19	182,662 196,100 61,319 36,224 16,838 4,836	23.022 7,126 1,372 349 74 19	16.067 33.891 12.528 10.174 7.317 2,249	10,9911	.2.299	7,581 2,285 474 83 31	6,986 16,865 4,754 4,754 1,902	23.022 7,126 1,372 349 74	9,081 14,727 7,700 4,983 1,445 346	÷ 18111	6 1821 11
Footnotes at end of table														

Table 3.2—Returns With Tax From Special income Averaging: Computation of Tax From Special income Averaging, Tax Using Ordinary Method, and Tax Savings, by Size of Adjusted Gross income—Confitued

| Viscours are remains based on services—moves another are in housing of solaris.]

The property of the property	indices are estimated account of the country of the											
Size of biglated gross moreone		Tax camy pnor year-	Continued	Tax from	Income tax axcl	uding tax from	Income tax b	afore credits	Income tax be computed un	flore credits. der ordinary	Tax savings due to	Tax savings due to usecial income averaging
Number of Amount Number of A	Size of edusted gross income	Phor yea ordinary inc	r tax on ome portion	special	abada IIIcaii	Suffigure a			meth	spo		
Col.		Number of returns	Amount	avareging	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of raturns	Amount
1,000 1,00		(53)	(30)	(31)	(35)	(33)	(34)	(32)	(36)	(37)	(36)	(39)
2.155 1.957 1.958 1.958 1.957 1.958 1.958 1.957 1.958	Total					640,924	146,225	705,110	146,225	873,998	141,811	168,892
2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				•		.677	.6 849	1.687	.6.849	.2.931	.2,984	1,244
2.250 4.077 2.259 7.259	Under \$5,000	•				11 507	17.846	13.662	17,846	16,377	17,306	2,714
(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)						40.971	32.389	46.787	32,399	22002	32,399	12,290
7.70						63,849	30,127	74,280	30,127	669'86	30,124	24.419
000		_				59,130	17,318	62,663	17,318	72,902	17,318	10,249
2	\$25,000 under \$30,000					46,20b	97.78	96.69	977.8	3/6'06	9''9	0.00
1	000 018	41.							23,022			
61	S20,000 under S50,000	-							7,126		7.126	42,818
74 22.900 734 24.46 74 22.900 74 24.46	\$100,000 under \$200,000	.54							946			
61 040(61 61 946									74			
non-in-political in-									6			

Estimate should be used with caubon because of the small number of sample returns on NOTE. Detair may not add to total because of rounding.

Table 3.3—Returns With Maximum Tax on Earned Income: Adjusted Gross Income, Earned Net Income, Taxable Income, and Income Tax Before Credits by Size of Taxable Income

					Size of tax	able income	
		Number of	Amount	\$38,000 un	der \$52,000	\$52,000 und	er \$70,000
		returns	7 mount	Number of returns	Amount	Number of ratums	Amount
		(1)	(2)	(3)	(4)	(5)	(6)
djusted gross roome amed income debuctors from earned income amed net income aable income		231,877 231,877 90,636 231,877 231,877	29,387,744 27,411,902 1,235,515 26,176,387 24,301,100	6,606 6,606 2,163 6,606 6,606	396,417 416,729 18,840 397,889 305,829	64,157 64,157 27,435 64,157 64,157	5,070,2 5,336,2 320,2 5,015,5 3,992,0
iarned taxable income. Total Subject to regular rates Subject to maximum tax rate on esmed income	1	231,877 231,877 231,877	20,719,616 11,745,040 8,974,576	8,606 6,606 6,606	292,395 251,028 41,367	64,157 64,157 64,157	3,793,3 3,264,2 529,1
Their fusile income Total Tax parterence orbet Capatil gains often force Subject to require rates Subject to require gains agent sees		186,522 6,906 7,586 184,067 179,479 58,631	3,581,484 182,065 25,438 3,373,981 3,220,513 360,971	4,122 — *286 4,122 3,836 *322	13,434 	46,227 94 2,078 45,696 44,150 10,282	198.6 3,3 194.6 170,7 27,6
as genraled At all rates At regular rates Totalement stander income Contement stander income Contement stander income Contement stander income At capital garan rate At maximum rate on earned income	10.	231,877 231,877 231,877 179,479 58,631 231,877	10,797,376 6,130,060 4,075,782 2,094,278 180,473 4,487,230	6,606 6,606 6,606 3,836 *322 6,606	115,038 94,045 86,649 7,396 '311 20,681	64,157 64,157 64,157 44,150 10,282 64,157	1,504, 1,226, 1,133, 93, 13, 264,
				Size of taxable in			
	[\$70,000 und	er \$100,000	\$100,000 uni	der \$200,000	\$200,000	or mora
		Number of returns	Amount	Number of raturns	Amount	Number of returns	Amount
		(7)	(8)	(9)	(10)	(11)	(12)
	1	00.700					

					\$70,000 und	der \$100,000	\$100,000 un	der \$200,000	\$200,000	or mora
					Number of returns	Amount	Number of raturns	Amount	Number of returns	Amount
					(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income Earned income Deductions from oarned income Earned net income Taxable income					83,703 83,703 33,552 83,703 83,703	8,526,912 8,314,637 394,099 7,920,538 6,957,207	63,664 23,002	9,935,156 9,116,824 348,578 8,768,246 8,351,901	13,747	5,459,037 4,227,498 153,726 4,073,772 4,694,153
Earned taxable income Total Subject to regular rates Subject to maximum tax rate on earned income					83,703 83,703 83,703	6,280,964 4,270,236 2,010,728	63,664 63,664 63,664	7,061,429 3,257,202 3,804,227	13,747 13,747 13,747	3,291,430 702,328 2,589,102
Other taxable income Total Tax preference offset Capital gains offset Unearmed taxable income Subject to regular rates Subject to capital gains retes					69,374 944 3,139 66,673 66,445 22,315	676,243 7,427 11,157 657,659 575,135 101,107	3,165 1,711	7,860 1,231,325 1,129,231	12,345 2,703 372 11,857 12,107 5,823	1,402,723 122,772 2,666 1,277,285 1,332,567 70,156
Tax generated At all rates At regular rates Total On earmed taxable income On other taxable income					83,703 83,703 83,703 66,445 22,215	2,865,896 1,810,180 1,481,497 328,663	63,664 52,941	3,820,927 1,838,263 1,130,574 707,689	13,747 12,107	2,490,626 1,161,091 243,807 817,284 35,077
On earned taxable income					83,703	1,481,497	63,664	1,130,574	13,747	

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based NOTE. Detail may not edd to total because of rounding

Table 3.4—Returns With Net Gain From Sales of Capital Assets: Gains and Losses by Type, by Size of Adjusted Gross Income, and by Selected Types of Tax Computation

[All figures are estimates based on samples-money amounts are in thousands of dollars]

				Returns	with regular tax	computation rat	es only ^a		
					S	hort-term capital	gains and losse	s	
Size of edjusted gross income	Number of returns ¹	Number of returns	Net gain from sales of capital	Capital loss	s carryover	Net cap (after ca	rtal gain arryover)	Net cap (after ca	
		Totalio	essets	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	6,081,184	5,277,143	16,351,266	43,626	173,544	445,884	792,405	141,777	569,41
Under \$5.000 \$5.000 under \$10.000 \$10.000 under \$15.000 \$10.000 under \$15.000 \$20.000 under \$20.000 \$20.000 under \$25.000 \$25.000 under \$25.000	849,321 1,020,253 946,414 831,738 647,385 496,180	277,515 953,875 934,196 829,016 645,586 494,197	1,219,130 1,737,969 1,801,397 1,403,796	*269 *3,364 *4,308 5,021 4,129 4,938	*788 *2,324 *11,084 7,746 7,104 5,455	13,263 50,565 48,656 66,711 64,622 54,982	11,589 36,489 56,290 64,129 61,319 57,255	*496 11,611 19,310 17,435 18,325 10,661	*1,57 7,39 42,35 29,13 30,81 10,26
\$30,000 under \$50,000 \$50,000 under \$100,000 \$10,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$5,000,000 \$1,000,000 or more	820,874 354,955 88,887 21,433 2,765 989	613,727 281,348 38,653 7,705 979 346	2,438,037 1,199,221	7,516 1,711 382	61,198 43,242 13,484 9,261 6,992 4,866	91,402 44,577 8,693 1,709 223 81		33,570 23,839 4,574 1,465 270 121	80,32 162,34 81,83 87,69 20,62 14,76

			Returns wi	th regular tax comp	utation rates only-	-Continued		
			Long-term capital	gains end losses			Net long-te	rm capital
Size of adjusted gross income	Capital loss	carryover	Net cap (after ca	rtal gain irryover)	Net cap (efter ca		gain in exc short-term of	ess of any
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	110,627	521,407	5,113,580	31,603,800	39,767	58,313	5,113,580	31,234,3
Under \$5,000 \$5,000 under \$10,000 \$5,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$25,000	8,372 14,172 10,796 17,137 7,040	9,381 37,997 27,106 57,165 27,486	267,506 943,516 912,167 803,399 616,506 469,819	452,492 2,374,283 3,408,590 3,474,588 2,722,967 2,521,928	*3,253 *3,601 *2,169 4,707 5,428 4,727	*806 *802 *1,439 5,460 3,551 5,184	267,506 943,516 912,187 803,399 616,506 469,819	450,9 2,366,8 3,366,2 3,445,4 2,692,0 2,511,6
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$500,000 \$100,000 under \$1,000,000 \$1,000,000 under \$1,000,000	27,560 20,601 3,928 820 149 52	151,129 118,080 44,691 29,333 13,470 5,569	787,099 269,629 35,397 7,247 940 335	6,064,881 4,744,942 2,324,459 1,784,000 848,400 1,082,270	9,069 4,760 1,747 272 27 7	10,635 12,867 7,995 4,214 3,324 2,036	787,099 269,629 35,397 7,247 940 335	5,984,5 4,582,6 2,242,6 1,696, 827,1,067,5

			Returns w	th regular tax comp	outation rates only-	-Continued		
Size of adjusted gross income		distributions, ins portion	Income sul	oject to tax		ne tax credits		nal tax references
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	53,005 504,847 5,277,143 81,519,274 5,277,143 21,572,921 188,46							712,93:
Under \$5,000 S5,000 under \$10,000 S5,000 under \$10,000 under \$15,000 S15,000 under \$20,000 Under \$20,000 Under \$20,000 S25,000 under \$30,000 U	*3,938 11,745 17,439 6,606 *3,963	*1,868 47,448 157,869 68,707 *71,204	277,515 953,875 934,196 829,016 645,586 494,197	3,058,180 6,954,732	934,196	47,319 505,986 1,272,094 1,848,938 2,114,637 2,217,157	*14 1,843 9,264 13,455 16,763 15,215	
\$30,000 under \$50,000 \$50,000 under \$100,000 \$700,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	7,438 1,569 232 41 10 3	66,390 88,877 11,896 6,727 3,528 333	813,727 281,348 38,653 7,705 979 346	22,503,863 13,299,475 3,742,044 1,557,641 453,711 465,858	813,727 281,348 38,653 7,705 979 346	5,896,969 4,542,045 1,684,426 848,669 283,347 311,334	56.327 53,711 14,372 4,364 776 305	98,74; 174,145 132,681 112,357 54,370 68,615

Footnotes at end of table

ble 3.4—Returns With Net Gain From Sales of Capital Assets: Gains and Losses by Type, by Size of Adjusted Gross income, d by Selected Types of Tax Computation—Continued

figures are estimates based on samples-money amounts are in thousands of dollars)

	Returns with alternative tax computation ³											
		Net gain		SP	ort-term capital	gains and loss	ies		Long-ten gains an	n capital d losses		
Size of adjusted gross income	Number of returns	from sales of capital assets	Capital los	s carryover	Net car (efter c	otal gain arryover)		ortal loss arryover)	Capitel los	s carryover		
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)		
Total	142,098	2,045,843	4,443	34,519	18,738	82,926	16,818	122,510	15,101	134,410		
vder \$5,000 i,000 umder \$10,000 0,000 under \$15,000	Ξ	Ξ	=	Ξ	Ē	Ξ	=	=	=	=		
5,000 under \$20,000 10,000 under \$25,000 15,000 under \$30,000	=	Ξ	Ξ	=	Ξ	Ξ	Ξ	Ξ	Ξ	=		
0,000 under \$50,000 0,000 under \$100,000 00,000 under \$200,000 00,000 under \$500,000 00,000 under \$1,000,000 ,000,000 under \$1,000,000	*3,514 72,720 49,847 13,619 1,761 637	*5,283 428,443 628,672 453,235 200,405 329,805	1,519 2,093 684 108 39	10,884 14,408 5,808 1,841 1,578	*292 8,417 7,170 2,334 375 150	10.309	*67 6,797 6,860 2,572 371 151	*116 18,741 57,392 31,740 7,402 7,119	7,455 5,369 1,936 257 84	40,590 44,795 32,410 9,630 6,985		

				Returns with alt	lemative lax co	mputation—Con	hnued			
1. 1	Long-term certain bi	gains from inding con-	Net		Net long-t of any	erm capital gair short-term capi	in excess tal loss		Lump-sum	distributions
Size of adjusted gross income	trects, di	stributions,	iong-term			Amou	nt subject to ta	x et	capital gai	
	and instal	lment sales	gain (efter carryover)	Total	Amount		Regula	r rates*		
	Number of returns	Amount	a anyonon	7000	excluded*	50 percent rete	Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Total	1,803	19,241	4,048,347	3,925,836	1,962,918	1,097,284	17,493	865,635	637	35,544
nder \$5,000 ,000 under \$10,000 0,000 under \$15,000 5,000 under \$20,000	Ξ	=		Ξ	=	=	=	=	=	Ξ
	Ξ	E		=	Ξ	ΙΞ	Ξ	Ξ	Ξ	Ξ
5,000 under \$30,000	-	-		-	-	-	-	-	-	-
0,000 under \$50,000 0,000 under \$100,000 0,000 under \$200,000 00,000 under \$500,000 00,000 under \$500,000 0,000 under \$5,000,000 0,000 under \$5,000,000 0,000 under \$0,000,000	919 707 150 17	6,300 9,859 2,359 315 408	*10,606 855,010 1,248,837 887,800 392,678 653,416	*10,490 836,268 1,191,445 856,059 385,276 646,298	*5,245 418,134 595,722 428,030 192,638 323,149	395,319 468,696 185,518 30,309	3,437 7,823 4,820 995 418	22,815 127,027 242,512 162,329 310,952	*442 *133 40 18 4	*9,889 *7,121 6,801 8,412 3,321

	Returns with alternative tax computation—Continued										
		la la	ncome subject to ta	ıx .			Addition	i tax for			
Size of adjusted gross income	Taxable	At	At maximum rete on	At capital	Income tax	before credits		erences			
	income	regular retes	earned	gains tax rate	Number of returns	Amount	Number of returns	Amount			
	(48)	(47)	(48)	(49)	(50)	(51)	(52)	(53)			
Total	15,308,027	11,711,545	2,499,200	1,097,284	142,098	7,250,282	25,467	138,403			
nder \$5,000 3,000 under \$10,000 10,000 under \$15,000	=	=	=	=	=	Ξ	l E	=			
5,000 under \$20,000 10,000 under \$25,000 15,000 under \$30,000	=	Ξ	Ξ	=	Ξ	Ξ	=	=			
30,000 under \$50,000 50,000 under \$100,000 10,000 under \$200,000 200,000 under \$500,000 500,000 under \$50,000 1,000,000 or more	*153,228 4,687,167 5,373,018 3,074,324 917,427 1,102,863	*147,983 4,035,531 3,851,459 2,058,870 696,672 921,030	256,317 1,052,863 829,937 190,447	*5,245 395,319 468,696 185,518 30,309 12,197	72,720 49,847 13,619	1,834,397 2,430,068 1,649,391	10,701 10,291 3,529	16,939 31,894 33,826 21,176 34,568			

[&]quot;Estimates should be used with causion because of the snelf number of sample returns on which it is based thouldes returns with no faz completions, these returns serve excluded from all subsequent columns finducies returns with once averaging and entimes with maximum 1,00 and centered notion of eith having an alternative tax reflections these returns with maximum faz on airmost income also having on elementary tax computation department of the second section of the second section of the secti

Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax

[All figures are estimates based on samples-money amounts are in thousands of dollars]

Size of adjusted gross income		All returns			with no come tax	Returns with total income tax, total		
Size of adjusted gross income	Number	Adjusted	Total	Number	Adjusted	Number	Adjusted	Total
	of	gross income	income	of	gross income	of	gross income	income
	returns	less deficit	tax	returns	less deficit	returns	less deficit	tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	84,670,389	1,053,895,686	141,601,468	20,249,022	49,449,979	64,421,367	1,004,445,709	141,801,469
No adjusted gross income	546,763	-6,910,119 2,427,174 7,760,636 12,572,750 15,885,379 19,541,497	38,931	540,217	6,483,704	6,546	-426,418	38,931
\$1 under \$1,000	4,249,194		1,059	4,248,818	2,426,901	*376	"272	*1,059
\$1,000 under \$2,000	5,244,990		4,429	5,180,527	7,666,656	64,463	93,960	4,429
\$2,000 under \$2,000	5,031,575		33,491	3,917,728	9,455,380	1,113,847	3,117,370	33,491
\$2,000 under \$4,000	4,531,521		331,048	1,695,369	5,902,862	2,836,152	9,982,517	331,048
\$4,000 under \$5,000	4,331,708		677,754	1,544,804	6,960,246	2,786,904	12,581,251	677,754
\$5,000 under \$6,000	4,634,358	25,392,773	1,170,549	1,327,658	7,244,705	3,306,700	18,148,069	1,170,549
\$6,000 under \$7,000	4,265,839	27,688,054	1,540,608	767,752	4,934,710	3,498,087	22,753,344	1,540,608
\$7,000 under \$8,000	3,946,419	29,589,451	2,014,429	351,161	2,602,684	3,595,258	26,986,767	2,014,429
\$6,000 under \$8,000	3,679,057	31,248,420	2,460,698	198,603	1,690,588	3,480,254	29,557,832	2,460,698
\$9,000 under \$10,000	3,367,283	31,937,640	2,723,580	112,093	1,061,780	3,255,190	30,875,660	2,723,580
\$10,000 under \$11,000	3,219,533	33,785,374	3,043,193	82,362	863,940	3,137,171	32,921,434	3,043,193
\$11,000 under \$12,000	2,915,971	33,515,802	3,215,435	46,867	541,443	2,869,104	32,974,360	3,215,435
\$12,000 under \$13,000	2,927,596	36,584,869	3,606,107	38,943	484,614	2,888,655	36,100,256	3,606,107
\$13,000 under \$14,000	2,757,510	37,202,225	3,868,685	33,038	443,654	2,724,474	36,758,571	3,868,685
\$14,000 under \$15,000	2,730,738	39,599,285	4,225,889	21,241	306,587	2,709,497	36,292,699	4,225,689
\$15,000 under \$20,000	11,197,191	194,184,453	22,460,697	70,151	1,204,506	11,127,040	192,979,947	22,460,697
\$20,000 under \$55,000	8,649,622	147,891,145	19,713,953	31,095	683,772	6,618,527	147,207,373	19,713,953
\$20,000 under \$30,000	3,629,532	98,784,280	14,818,858	17,107	475,341	3,612,425	98,306,939	14,818,856
\$30,000 under \$30,000	3,639,050	132,893,393	24,117,607	19,550	701,681	3,619,500	132,191,711	24,117,607
\$50,000 under \$100,000	948,034	82,415,723	16,256,779	3,180	195,259	944,654	62,220,465	16,256,779
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	185,142 36,357 4,047 1,357	24,173,611 10,171,295 2,694,559 2,666,017	8,476,194 4,285,569 1,268,055 1,447,872	492 60 **8	63,087 17,111 **6,176	184,650 36,297 **5,396	24,110,524 10,154,184 **5,554,400	8,476,194 4,285,569 **2,715,927
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	23,935,751	51,277,317	1,086,711	17,127,463	25,928,342	6,808,288	25,348,974	1,086,711
	19,892,956	145,856,338	9,909,665	2,757,467	17,534,467	17,135,489	126,321,871	9,999,865
	14,551,350	180,687,556	17,959,309	222,449	2,640,237	14,328,901	178,047,319	17,959,309
	26,290,332	676,074,476	112,845,584	141,643	3,346,933	26,148,689	672,727,543	112,845,584

					Sizi	of total income	tax			
			\$1 under \$50			\$50 under \$100			\$100 under \$200	
Size of adjusted gro	oss income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total		2,082,173	8,940,426	48,523	1,724,256	8,236,460	128,798	3,197,578	16,997,124	478,604
		102	*8,256	'4	*36	*-1,267	*2	335	-13,379	55
\$3,000 under \$4,000		30,775 1,023,285 289,291 166,600	37,573 2,884,997 978,058 741,670	675 20,812 9,389 3,814	15,364 25,109 948,779 166,383	*23,104 64,448 3,117,141 743,073	*980 1,804 70,000 12,957	*18,175 46,907 1,508,641 284,784	*33,125 120,094 5,560,389 1,295,781	*2,189 6,054 225,145 40,899
		186,341 163,464 66,312 53,967 27,964	1,030,137 1,050,177 493,934 457,199 261,025	4,328 4,211 1,642 1,345 641	131,013 181,405 115,589 50,929 22,879	717,193 1,168,275 857,986 437,447 219,498	9,134 14,003 9,180 3,701 1,820	354,342 369,257 263,206 122,790 67,615	1,917,668 2,429,380 1,959,854 1,044,677 826,847	53,659 55,766 40,198 18,999 14,462
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000		25,286 12,261 10,032 3,455 *5,190	264,026 139,479 125,306 45,828 *75,542	544 330 168 69 *144	21,168 13,557 9,597 5,199 4,305	223,044 154,875 120,018 69,173 63,181	1,704 1,078 744 388 293	54,878 27,627 14,076 14,102 9,454	576,345 319,402 176,535 190,739 136,689	8,231 4,065 2,148 2,088 1,460
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000		11,144 *4,554 *376 1,693 *81	191,576 *97,665 *10,626 58,803 **5,061	201 *119 *14 71 **1	8,870 *3,077 *398 *458 *117	152,134 *67,540 *10,527 *15,404 *9,479	721 *218 *33 *29 *7	15,427 2,236 *2,976 309 *432	260,205 49,033 *77,471 11,003 *23,870	2,219 321 *541 45 *59
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		:	:	: - -	'24 	*4,187 	*2 - - -	;; ;;	**1,396 	" -
All returns, summery Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	* -	1,510,053 498,048 56,224 17,848	4,634,043 3,292,472 650,181 363,731	34,694 12,167 1,255 406	1,155,671 501,815 53,826 12,944	3,946,498 3,400,398 630,290 259,271	85,743 37,837 4,206 1,010	1,858,642 1,197,210 120,137 21,389	6,996,011 6,178,426 1,399,709 422,979	274,342 183,085 17,993 3,185

Footnotes at end of table

Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars)

				Size of to	otal income tax-	Continued			
		\$200 under \$300	1		\$300 under \$400			\$400 under \$500	
Size of edjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Total	2,775,731	16,736,850	689,982	2,847,928	16,963,539	999,740	2,642,633	19,298,951	1,186,14
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	*136 	*-6,399 *47,758 245,750 5,643,391	*4,380 16,571 320,930	*51 *276 *11,965 811,648	*—8,647 **237 **42,998 3,893,157	18 98 4,364 272,751	317 *8,955 54,816	-6.684 - - 34,125 251,266	*4,05 23,91
15,000 under \$6,000 16,000 under \$7,000 17,000 under \$8,000 18,000 under \$9,000 19,000 under \$10,000	327,766 266,517 333,352 164,201 116,834	1,812,230 1,721,930 2,495,072 1,408,835 1,108,464	81,985 67,732 61,718 42,321 28,638	675,648 386,300 321,324 236,109 159,034	3,545,245 2,492,964 2,434,670 1,988,499 1,496,526	250,620 133,323 113,081 83,446 55,278	1,105,273 296,186 369,911 294,368 198,501	6,055,148 1,942,140 2,764,569 2,488,661 1,878,103	492,23 129,5 169,53 132,33 91,2
\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$14,000	72,877 44,892 22,995 11,078 9,729	766,303 516,137 285,105 151,029 140,641	18,362 11,217 5,583 2,764 2,506	84,357 48,475 41,860 19,444 15,856	677,257 556,890 521,113 261,948 229,246	29,542 17,216 14,846 6,959 5,436	126,546 70,804 45,197 22,403 14,022	1,325,241 812,803 567,140 299,440 202,395	57,77 32,05 20,55 10,14 6,44
115,000 under \$20,000 20,000 under \$25,000 25,000 under \$30,000 30,000 under \$50,000 50,000 under \$100,000	16,093 945 1,961 726 *287	271,467 21,551 56,083 26,845 21,155	4,016 243 528 179 *68	29,593 *3,252 *2,032 556 *144	476,800 *68,774 *56,084 21,423 *7,901	10,420 *1,151 *744 193 *53	26,742 4,118 *2,564 1,638 *231	440,442 87,465 *67,248 70,391 *14,156	12,0 1,9 1,1 7,1
100,000 under \$200,000 200,000 under \$500,000 500,000 under \$1,000,000 1,000,000 or more	26 	**3,503 	e	*4 - - -	*454 - - -	:1 =	*41 - - -	*4.902 _ _ _	•
ill returns, summary Under \$5.000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	1,385,452 1,208,670 161,571 20,038	5,930,500 8,546,531 1,859,216 400,606	341,914 302,594 40,433 5,041	823,940 1,778,415 209,992 35,581	3,927,744 11,957,905 2,446,455 631,437	277,231 635,948 74,000 12,563	64,088 2,264,239 278,972 35,334	278,707 15,128,620 3,207,019 684,603	26,13 1,014,8 127,03 16,1

					otal income tax-				
0. 4 4 4 4		\$500 under \$600			\$600 under \$700	0	_	\$700 under \$800	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income fax
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Total	2,626,648	20,627,158	1,440,606	2,309,509	20,148,120	1,500,491	2,312,734	21,682,426	1,733,174
No adjusted gross income 51 under \$1.000 \$1.000 under \$2.000 \$1.000 under \$2.000 \$2.000 under \$4.000 \$3.000 under \$4.000 \$4.000 under \$5.000	*116 - - - *2,984	*—9,161 — — — *12,285	*63 *1,504	*212 - - - -	*—3,948 — — — —	*147 	*13 - - - - -	*6,470 	*10
\$5,000 under \$5,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$8,000 under \$9,000	488,389 795,223 358,979 307,457 220,404	2,848,346 5,010,586 2,718,603 2,618,908 2,080,089	253,661 447,672 197,427 168,576 121,432	37,657 864,120 189,068 333,508 281,394	220,576 5,732,162 1,428,127 2,817,915 2,660,756	23,902 558,772 122,233 215,687 184,808	158,649 752,559 363,083 335,572	1,090,144 5,483,774 3,104,772 3,186,206	114,105 568,977 270,255 251,843
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$14,000 \$13,000 under \$14,000	160,699 113,272 72,111 39,690 22,393	1,681,358 1,291,001 694,054 535,307 322,050	88,804 62,505 40,133 21,924 12,302	255,441 127,637 88,356 46,701 23,217	2,672,862 1,459,146 1,106,178 628,820 336,249	167,128 83,869 57,743 30,241 15,261	236,550 139,141 137,712 64,831 39,979	2,484,743 1,593,285 1,712,598 872,325 577,921	177,116 103,891 103,684 48,846 30,265
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$00,000 under \$100,000	37,827 4,199 *2,196 453 *231	635,618 93,404 *58,869 17,611 *14,821	20,828 2,227 *1,161 247 *127	53,379 8,172 *246 368 *30	884,157 181,904 *6,684 14,054 *1,800	34,911 5,363 *158 247 *19	70,789 5,501 6,041 2,067 *242	1,203,757 119,224 167,898 74,551 *16,136	53,681 4,213 4,550 1,556 *178
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	**25 -	••3.209 =	•••••• 	<u></u>	**656 -	::2 -		**1,564 -	: <u>:</u> 4
All returns, summary Under \$5,000 1000 \$10,000 \$15,000 under \$15,000 \$15,000 or more	*3,100 2,170,452 408,165 44,931	"3,124 15,276,732 4,723,770 823,533	*1,567 1,188,768 225,667 24,602	"212 1,705,747 541,352 62,198	*—3,948 12,859,558 6,203,256 1,089,255	*147 1,105,401 354,242 40,700	1,609,663 618,213 84,645	*—6,470 12,864,896 7,240,871 1,583,129	*10 1,205,180 463,801 64,181

Footnotes at end of table

Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

			Size of th	otal income tax—	Continued			
	\$800 under \$900			900 under \$1,000)	\$	1,000 under \$1,2	50
Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
2,158,975	21,465,544	1,831,066	2,286,326	23,955,325	2,169,999	4,961,613	59,385,734	5,577,891
*74	*-3,274	*65	450 —	15,723 	431 —	829	-13,657	946
*1,248	*3,969	*1,098	Ξ	=	Ξ	Ξ	Ξ	3
-	-	-	-	-	-	-	-	-
16,494 716,583 188,340 341,081	112,556 5,500,273 1,610,000 3,236,580	13,576 607,527 159,888 287,691	90,708 786,469 266,760	711,943 6,528,185 2,550,884	83,143 748,753 251,469	*199 — 17,379 575,718 876,264	*1,125 — 135,567 5,023,846 8,222,491	*237 18,658 610,614 1,015,811
298,006 225,193 130,239 88,351 46,512	3,120,016 2,576,603 1,626,538 1,191,835 670,931	252,557 191,697 111,638 74,675 39,569	369,638 241,948 191,025 124,627 81,736	3,875,666 2,775,389 2,386,627 1,677,721 1,188,151	351,973 230,224 180,938 118,697 77,825	496,732 762,036 693,748 547,447 372,733	5,123,364 8,751,462 8,645,651 7,363,641 5,404,719	535,317 849,644 782,324 623,186 426,728
94,442 10,347 *1,777 282 *6	1,553,701 223,703 "50,637 11,114 "362	80,444 8,894 1,498 244 15	120,718 11,188 *349 456 *251	1,991,327 242,690 *9,732 17,732 *15,170	114,845 10,687 *338 432 *241	577,765 41,798 7,530 1,138 263	9,572,581 895,706 197,688 42,579 15,104	657,170 46,681 8,794 1,270 301
=	=	-	•••3 	**1,631 	**3 	**34 =	**3,667 —	38
*1,322 1,262,498 788,301 106,854	*695 10,459,410 9,185,923 1,839,517	1,163 1,068,681 670,137 91,084	450 1,143,937 1,008,974 132,965	—15,723 9,791,013 11,901,754 2,278,282	431 1,083,365 959,656 126,546	829 1,469,560 2,862,696 628,528	—13,857 13,383,030 35,289,237 10,727,324	946 1,645,320 3,217,199 714,434
	Number of returns (36) 2,156,975 74	Number of relumns (27) 2.154,975 2.445,544 474 - 2.274 474 - 2.274 47.4 12,246 13,569 47.4 12,246 13,569 47.4 12,246 13,569 47.4 12,246 13,569 47.4 12,247 47.4 12,246 13,569 47.4 12,247 47.4 12,247 48.4 12,257,360 48.5 12,	refurm goss roome sas deter tas tas deter tas determinents determ	Se00 under \$900 1 1 1 1 1 1 1 1 1	Series S	Number of entropy Adjusted Total of the property Total of the property	Settleman	\$800 under \$100 \$1,000 under \$1,000 \$1,000 under \$1

				Size of ti	otal income tax—	Continued				ŀ.
	\$	1,250 under \$1,5	00		1,500 under \$1,7	50	\$	1,750 under \$2,0	00	I
Size of edjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	Į
Total	4,284,966	57,494,336	5,888,503	3,863,171	56,930,823	6,271,000	3,595,060	57,972,024	6,730,962	l
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000	405 	-13,826 -	557 	196 	-10,069 -	317 	9 	-1,834 -	17 	l
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	=	=	=	Ξ	Ξ	=	=	=	Ξ	l
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	*206 *3,291 320,700	*1,387 - *28,679 3,146,570	*276 *4,333 416,669	- - - *124	*1,224	- - - 189	*18 *159	*101 *1,236	*34	
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$14,000 \$13,000 under \$14,000	742,718 305,771 654,681 589,533 616,870	7,740,799 3,539,262 8,212,794 7,971,092 8,937,125	1,040,629 412,770 895,412 809,172 853,010	195,482 698,420 225,190 514,310 560,625	2,116,682 8,049,257 2,816,854 6,955,173 8,114,709	300,617 1,140,937 364,877 823,431 911,435	*6,243 28,744 530,361 248,746 404,972	*67,909 330,296 6,636,448 3,313,403 5,911,899	*11,493 53,334 979,013 474,861 742,087	
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$35,000 \$30,000 under \$30,000 \$30,000 under \$100,000	972,549 63,786 8,552 5,477 356	16,102,661 1,376,464 236,345 188,099 20,075	1,347,383 88,534 11,599 7,573 488	1,502,187 151,143 11,263 3,243 **983	25,182,043 3,225,925 301,651 117,253 **59,048	2,455,971 248,004 18,363 5,265 **1,586	2,122,375 227,338 17,081 8,395 **639	36,075,293 4,869,693 457,381 274,902 **35,297	3,991,995 428,766 32,161 15,726 **1,188	STATE STREET, SQUARE,
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	*71 - - -	*8,810 	*98 - - -	•• •5 =	*1,073 =	 '8 	=======================================	=	=======================================	ALMAND TRACKS
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$15,000 or more	405 324,197 2,909,573 1,050,791	13,826 3,176,636 36,401,072 17,930,454	557 421,277 4,010,993 1,455,674	196 *124 2,194,027 1,668,824	10,069 *1,224 28,052,675 28,886,993	317 *189 3,541,297 2,729,196	9 *177 1,219,066 2,375,828	-1,834 *1,337 16,259,955 41,712,566	17 *341 2,260,790 4,469,836	Street or other Designations

Footnotes at end of table

able 3.5-All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and otal Income Tax—Continued

vil figures are estimates based on samples-money amounts are in thousands of dollars]

all figures are estimates based on samples-money amounts are in thou	sands of dollars]							
				Size of to	tal income tax-	Continued			
	\$2	000 under \$2,50	10	\$2	,500 under \$3,00	0	\$3	,000 under \$4,000	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
Total	5,262,739	95,224,935	11,770,407	3,764,458	77,604,073	10,332,324	4,706,219	111,588,155	16,256,437
No adjusted gross income	321	-13,387	740	391	-17,456	1,123	545	-22,713	1,924
\$1 under \$1,000 \$1,000 under \$2,000	*125	*149	*269	=	_	-1		=	=
\$2,000 under \$3,000	**7	**19	**15	-	-	-	**23	**114	**83
\$3,000 under \$4,000 \$4,000 under \$5,000	_	=	=	**17	**91	**45	=1	=	_
\$5,000 under \$6,000				-	-	-	-	-	-
\$6,000 under \$7,000	**126	**767	**300	=	_	=			::
\$7,000 under \$8,000 \$8,000 under \$9,000	=	=	=	_	-	-		=	
\$9,000 under \$10,000	"	"		-	_	-			
\$10,000 under \$11,000	*493	*5,021 106,518	*1,057 19,197						
\$11,000 under \$12,000 \$12,000 under \$13,000	9,104 21,454	266,839	45,866	_	_	-	••	••	**
\$13,000 under \$13,000	366,350	4,981,075	788,930 1,029,776	16,533 19,640	277,382 285,751	43,551 54,577	*346 *5,214	*4,717 *76,642	*1,368 *16.116
\$14,000 under \$15,000	456,983	6,619,859							
\$15,000 under \$20,000	3,257,808 1,069,522	57,745,291 23,079,917	7,280,290 2,439,419	1,623,129 1,837,456	29,464,170 40,231,166	4,401,224 5.084.973	572,805 2,640,081	10,527,531 59,945,601	1,922,356 8,988,896
\$20,000 under \$25,000 \$25,000 under \$30,000	58,516	1,569,667	134,848	227,215	6,041,752	634,747	1,306,901	34,937,774	4,675,549
\$30,000 under \$50,000	19,729		44,795 4,799	38,677 1,335	1,282,177 81,525	108,212 3,695	175,469 4.743	5,803,692 303,140	633,383 16.447
\$50,000 under \$100,000		1	*89	*65	*7.515	*177	**92	**11,657	**315
\$100,000 under \$200,000	*40 **8	*4,836 **3,443	**17	- 65	7,515	177	**	11,057	***
\$200,000 under \$500,000 \$500,000 under \$1,000,000	-	-		_	-	-	-	-	_
\$1,000,000 or more				-	_	_	_		_
All returns, summary	452	-13,225	1.021	407	-17,377	1,165	559	-22,676	1,977
Under \$5,000 \$5,000 under \$10,000	*127	*773	*303	36,174	-	98.130	*5,562	*81.383	*17.492
\$10,000 under \$15,000	854,384 4,407,776		1,864,825 9.904,257	3,727,877	77.108.305	10,233,029	4,700,091	111,529,395	16,236,947
\$15,000 or more	4,407,770	00,200,011							
				Size of t	otal income tax-	Continued			
	\$	4,000 under \$5,0	00		,000 under \$10,0			0,000 under \$25,0	
Size of adjusted gross income	Number	Adjusted	Total	Number of	Adjusted gross income	Total income	Number	Adjusted gross income	Total
	of returns	gross income less deficit	income tax	returns	less deficit	tax	returns	less deficit	tax
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Total	2,385,683	65,959,684	10,606,118	3,251,747	114,966,793	21,569,123	1,032,333	60,239,447	15,283,417
No educted areas income	744	-26,249	3.135	437	-37,475	3,236	532	66,438	6,001

				Size of to	ital income tax—	Continued			
	Ş.	,000 under \$5,00	0	\$5	,000 under \$10,0	00	\$10	0,000 under \$25,00	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Total	2,385,683	65,959,684	10,606,118	3,251,747	114,966,793	21,569,123	1,032,333	60,239,447	15,283,417
No adusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	744 **7 	-26,249 6 	3,135 **32 	437 *82 *16 —	-37,475 *31 *18 *27	3,236 *544 *130 — *49	532 *7 -6 *22	66,438 *2 *13 *84	*125 *102 *359
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000	*110	*492 	*462 	*38 *129 **124	*209 *787 **924	*247 *822 **785	-13 -4 -16	*72 *26 -	*200 *43 *193
\$8,000 under \$9,000 . \$9,000 under \$10,000 .		390	**165	*17	*155 *200	*102	*27	*250	*476
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	= =	Ξ	=	*1,322 *64	*17,640	**1,129 *7,118 *584	**14	**179 	**269
\$15,000 under \$20,000	10,127 464,032 1,416,573 489,624 4,175	10,750,633 38,763,099 15,990,054	43,154 1,993,569 6,303,646 2,241,811 19,003	3,156 65,470 537,708 2,561,915 79,505	1,572,166 15,227,135 93,414,150	24,358 353,386 2,964,477 17,521,854 658,626	72 *254 121 306,646 714,412	45,017,961	968 *3,359 1,574 3,526,470 11,545,262
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	238 *16 —	29,869 *3,489 —	1,071 *70 —	1,466	13,343	11,105 395 **35	9,856 326	84,719	190,370 5,599 **47
All returns, summary Under \$5000 \$5,000 under \$10,000 \$110,000 under \$15,000 \$15,000 or more	861 *37 2,384,785	*390	3,630 *165 10,602,324	306 1,620	2,074	1,956 8,973	567 *66 *14 1,031,697	*173	8,586 *911 *269 15,273,649

Footnotes at end of table

Table 3.5-All Returns: Adjusted Gross income and Total Income Tax by Size of Adjusted Gross income and Total Income Tax-Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

				Size of total incor	ne tax-Continued		
		Si	5,000 under \$50,0	00		\$50,000 or more	
Size of adjusted gross inci	ome	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
		(72)	(73)	(74)	(75)	(76)	(77)
Total		246,323	24,961,915	8,357,075	102,544	24,845,657	10,951,064
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$2,000 under \$4,000 \$4,000 under \$5,000		189 *6 *7 - - *6	-74,175 *1 *9 - - *25	6,384 *265 *186 — — *233	106 — **5 **	-45,730 - - **15 **	11,576 — 532
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$9,000 under \$10,000		"?? -7 17	**45 **63 *163	**289 ** *256 *508	3 - 3	**19 - - **35	**258 - - **464
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$14,000		**8 *6 *5	**88 *73 **70	**278 *180 **167	- -	=======================================	::
\$15,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$50,000 under \$100,000		*40 *34 *30 156 133,922	*734 *781 *814 5,978 11,637,880	*1,231 *1,098 *849 5,204 3,982,391	3 *24 19 25 319	52 *536 508 1,048 26,183	215 *1,711 1,515 2,012 22,138
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		110,605 1,242 33 3	13,040,501 316,968 19,305 12,592	4,307,250 48,884 1,318 104	62,055 34,635 3,998 1,349	9,622,151 9,729,749 2,664,768 2,846,323	3,965,639 4,230,587 1,266,674 1,447,743
All returns, summery Under \$5000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more		208 *31 *19 246,065	-74,140 *270 *232 25,035,554	7,067 *1,053 *625 8,348,330	111 **6 102,427	-45,715 **55 24,891,318	12,109 **722 ** 10,938,233

Estimate should be used with caution because of the small number of sample returns on which it is based

"Identifies (a) sace classes for which date were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or emounts that include the data thus deleted from another size

class
NOTE Detail may not add to total because of rounding

Income	
Gross	
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Credits:	
Before	
Tax	
Income	
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8.6—Returns	
Table 3	

rehams, total									ax credits	Caro				
rehums, total	Size of edusted gross income	ê	Inco	Income tax before credits	Total	-a	General tax	condit	Credit for purchase of new principal residence	rchase of residence	Child care	s credit	Eamed income credit used to offset income tax before credits	ne credit st income credits
rehums, total			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
ehums, total			(1)	(2)	(3)	(4)	(5)	(9)	ω	(8)	(6)	(10)	(11)	(12)
900			58,723,881	153,534,155	6 68,723,881	12,732,959	68,723,881	9,346,195	49,703	63,520	2,660,278	458,187	2,555,131	241,200
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$10,000 under \$10,000			130,214 5,199,080 7,745,516 7,924,380 6,952,003 6,105,895	7,431 6 542,373 6 2,443,226 9 4,539,603 3 6,154,715 85 7,321,574	130,214 5,199,080 7,746,516 7,924,380 6,952,003 6,105,895	3,383 179,808 596,755 987,836 972,938 1,067,785	130,214 5,199,080 7,746,516 7,924,380 6,952,003 6,105,895	3,350 170,517 441,874 727,645 845,450 911,440			*567 73,723 136,254 181,115 225,608	22.99. 22.99. 28.958 34.079	62.273 788.709 1,704.149	2,657 96,740 141,803
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000			5,676,811 5,266,973 4,689,170 3,956,706 6,645,004 3,625,818	13 9.583,801 70 10.084,082 9.987,727 94 21,259,515 16,770,631	2 5,265,973 4,689,170 3,956,706 5 6,645,004 1 3,625,818	1,120,566 1,098,918 1,012,717 883,567 1,564,542 972,720	5,676,811 5,286,973 4,688,170 3,956,706 6,645,004 3,625,818	957,584 937,814 850,344 724,055 1,221,266 668,132	3,273 5,358 9,947 4,374	1,487 6,371 5,997 7,593 16,032 5,307	253,803 245,982 287,508 286,607 498,775 273,969	37,481 36,161 45,508 91,302 60,064	111111	111111
\$50,000 under \$50,000 \$50,000 under \$100,000 \$50,000 under \$200,000 \$500,000 under \$500,000 \$500,000 under \$500,000			3,633,647 946,576 184,539 36,189 4,012 4,012	76 16,667,961 39 8,530,976 89 4,220,617 12 1,219,978 1,383,307	2 3,633,647 346,576 184,539 7 36,189 8 4,012 7 1,348	1,220,360 627,595 627,595 243,919 99,853 34,752 43,946	3,633,647 946,576 184,539 36,189 4,012 1,348	670,849 175,765 34,448 6,678 737 246	5,647 2,613 383 101 101	10,498 4,724 716 191 20	165,446 18,417 2,209 256 135	38,000 5,920 113 5,520	111111	111111
avable returns hotal			64,407,209	152,616,713	3 64,407,209	11,815,517	64,407,209	9,037,757	35,681	49,171	2,544,689	441,198	1,505,204	144,765
Under \$2,000 \$2,000 under \$4,000 \$6,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000			64,335 3,948,484 6,093,192 7,092,670 6,702 6,005,702	35 6.334 92 2.231,192 70 4.386,210 26 6.096,537 02 7,273,928	64,335 1,3948,484 2,093,192 0,792,670 7,735,126 6,005,702	2,286 142,775 384,720 834,744 914,760 1,020,139	64,335 3,948,484 6,093,192 7,092,670 6,735,126 6,005,702						1,391,097	26.668
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$20,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$30,000			5,612,658 5,230,862 4,666,654 3,938,632 6,618,271 3,611,922	62 8,537,525 62 9,540,025 64 10,052,041 32 9,953,730 771 21,196,289 22 15,715,447	5, 5,612,658 15, 5,230,862 11, 4,866,654 10, 3,938,632 19, 6,618,271 17, 3,611,922	1,071,484 1,056,143 960,875 849,570 1,501,316 917,536		-					111111	
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$500,000 under \$1,000,000 \$500,000 under \$1,000,000			3,618,722 944,198 184,255 36,169 36,169	22 25.144.822 98 16.635.658 16.635.658 8.520,750 69 4,219,015 157 **2,601,668	22 3.618,722 58 944,198 50 184,255 15 36,169 58 *5,357	1,135,150 595,292 233,694 96,251	3,618,722 944,198 184,255 36,169 *5,357	94,394 34,394 6,675 1,983	2,647 2,613 381 101 10	10,498 4,724 712 712 20 8	184,802 18,411 2,208 256 25 13	37,65 5,916 119 12	111111	
otal nontaxable returns			4,316,672	572 917,442	4,316,672	917,442	4,316,672	310,438	14,022	14,349	115,589	16,986	1,049,927	96,435
All returns, summary Under \$5,000 \$5,000 under \$15,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more			8,820,346 19,131,847 14,509,756 11,184,799 15,077,133	746 1446 088 756 20.694,851 799 24,868,940 133 94,283,017	88 8820,346 50. 19,131,847 51. 14,509,756 40. 11,184,799 17. 15,077,133	402,703 2,336,017 2,750,209 2,434,344 4,807,687	8,820,346 19,131,847 14,509,756 11,184,799 15,077,133	340,222 1,848,614 2,350,460 2,030,777 2,778,122	.3,971 9,343 13,282 23,079	1,877 6,358 17,780 37,496	26,879 364,780 600,289 709,220 959,110	2,933 58,610 89,334 110,978 196,331	326,281	211,126

Table 3.6—Returns With income Tax Before Credits: Tax and Credits by Size of Adjusted Gross Income—Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

							Tax credits—Continued	-Continued							
Size of adjusted gross income		Credit for the elderly	elderly .	Investment credit	credit	Foreign to	lax credit	Contributions to candidates for public office credit	ons to es for e credit	Work incentive (WIN) credit	selive	Other tax	tax credits	Income tax efter credits	adris supp
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	ľ	(13)	(14)	(15)	(16)	(11)	(18)	(13)	(50)	(21)	(22)	(53)	(54)	(25)	(56)
All returns, total		1,010,834	205,793	3,326,392	1,922,148	255,749	427,627	2,341,515	60,645	5,609	1,885	68,544	3,580	64,396,653	140,801,196
Under \$50.00 \$2,000 under \$4.000 \$4,000 under \$6.000 \$6,000 under \$10.000 \$1,000 under \$10.000 \$1,000 under \$10.000		262,923 207,454 262,861 152,126 123,188	30,028 30,028 34,252 27,599	44,603 105,141 272,813 221,265 253,596	2,822 14,957 37,697 55,844 86,061	3,702 11,183 19,544		72,025 148,921 188,211 219,692 183,680	1,069 3,185 3,599 4,685 4,720	111113	111112	1,994 1,1214 7,065 8,432	15. 2.28. 380 380 380	64,329 3,948,470 6,093,139 7,092,306 6,733,778 6,004,049	4,048 362,566 1,846,472 3,551,767 5,181,777 6,253,789
\$12,000 unider \$14,000 \$14,000 unider \$16,000 \$16,000 unider \$20,000 \$21,000 unider \$20,000 \$25,000 unider \$20,000	; ; ; ;	63,108 48,356 27,953 16,372 27,317 15,041	17,045 13,667 7,596 4,743 9,137 4,576	243,934 242,775 232,212 199,688 394,828 286,129	93,555 93,853 92,522 92,779 192,938	12,195 14,329 11,701 7,602 25,727 25,872	9,153 6,641 5,689 1,974 25,444 34,464	177,422 164,571 161,794 183,410 265,873 200,955	4,205 4,505 4,349 5,127 8,301 5,855	1,233	355	2,552 10,016 7,279 3,090 2,086	25 88 87 81: 81:	5,612,332 5,229,304 4,666,087 3,938,441 6,617,721 3,611,127	7,466,041 8,483,883 9,071,365 9,104,160 19,694,973 14,797,911
\$20.000 under \$50.000 \$50.000 under \$50.000 \$50.000 under \$50.000 \$50.000 under \$50.000 \$1,000.000 under \$1,000.000 \$1,000.000 or more		288. 178 170 173 175	3571	492.579 295.636 79.341 18.640 2.350 855	402.821 318.948 139.514 66.627 19,877	50,168 47,348 16,671 5,410 392	85.420 118.640 67.872 26.183 14.029 26.644	291,869 75,375 6,877 740 710	8,485 2310 267 29 3	2.400 539 198 188	270	75.	£\$4.3:	3,617,262 943,022 183,898 36,051 3,999 1,338	24,009,672 16,040,366 8,267,057 4,120,764 1,185,226 1,339,361
Taxable returns, total	-	810.906	180,353	2,911,129	1,540,808	233,887	356,614	2,299,424	59,928	5,176	1,755	60,331	3,188	64,396,653	140,801,196
Under \$2,000 \$2,000 under \$4,000 \$5,000 under \$6,000 \$5,000 under \$10,000 \$10,000 under \$12,000		105.887 213.960 150.718	16,018 16,018 42,235 33,785 27,254	23,613 49,964 120,272 157,654 211,024	6,356 6,356 16,261 29,008 55,786	3,405 2,032 9,544 11,927		59,863 143,515 169,096 217,820 183,017	3,000 3,000 3,105 4,638	111113	111112	12.984 111,214 77,065 8,404	1 1 8 8 3 8 8	64,329 3,948,470 6,093,139 7,092,306 6,733,778 6,004,049	4,048 362,566 1,846,472 3,551,767 5,181,777 6,253,789
\$1,200 under \$14,000 \$1,600 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000		62,886 48,356 27,704 16,172 27,317	17,031 13,667 7,591 4,680 9,137 4,576	208,050 215,577 214,759 182,827 378,501 272,892	59.927 60.162 65.860 65.860 154.527 143.394	9,841 13,274 11,635 7,502 21,487 25,548	6,138 5,722 5,600 1,974 10,191 33,104	177,059 163,951 161,311 183,286 265,708 200,863	4,198 4,537 5,121 6,236 5,851	1,233	1188155	72,552 10,015 7,279 7,279 7,2086 2,2086	885° 881° 81°	5,612,332 5,229,304 4,666,087 3,938,441 6,617,721 3,611,127	7,466,041 8,483,883 8,071,365 9,104,160 19,694,973 14,797,911
\$50,000 under \$50,000 \$10,000 under \$70,000 \$10,000 under \$20,000 \$50,000 under \$10,000 \$10,000 on under \$10,000		1,354	3,571 453 40 8	293,844. 79,249 18,632 2,350 855	345,906 297,694 138,325 65,567 19,877	48,734 46,762 16,431 5,398 1,296	60,168 108,049 50,894 24,645	291,048 75,375 *7,612	8,486 2,310 .:296	2,400 539 199 189	270 270 113 13	7.50 7.60 7.60 7.60 7.60 7.60 7.60 7.60 7.6	£28428:	3,617,262 943,022 183,898 36,051 3,999 1,338	24,009,672 16,040,366 8,287,057 4,120,764 1,185,226 1,339,361
Total nontaxable returns	:	199,928	25,440	415,263	381,340	21,862	71,013	42,091	917	.433	130	.8,213	-391	1	1
All relums, summary United \$5,000 United \$10,000 \$10,000 under \$15,000 \$10,000 under \$20,000 \$20,000 under \$20,000	*	162,153 514,211 215,772 63,205 55,493	17,759 99,597 52,121 18,529 17,787	93,407 490,422 619,074 553,131 1,570,358	8,865 102,487 224,258 234,512 1,352,026	1,467 24,033 31,362 26,392 172,495	4.863 15.189 8.869 398,696	153,905 474,944 444,066 426,811 641,789	2,674 9,865 11,184 11,870 25,252		.324 .362 1,199	1,994 27,452 18,467 12,902 7,729	978 987 987 987 987 777	6.799.564 17,132,458 14,324,563 11,125,650 15,014,418	1,043,385 9,903,244 17,944,642 22,434,596 89,475,330
Takentes trout to used are cautor becaus or the small native of sample returns or who's for based in the cautor of the small native of sample returns or who's the based and its contract to the small native of sample returns or who's they want based to contract to the requirement of the small native of sample returns or who's they want based to contract to the requirement of the small native of sample returns or who's they want based or contract to the return of the small native of sample returns or who's they want based or contract to the return of the small native of sample returns or who's they want based or contract to the return or who's they want based or contract to the return of the small native or sample returns or who they want based or contract to the return of the small native or sample returns or who they want based or contract to the return of the small native or sample returns or who they want based or contract to the return of the small native or sample returns or who they want based or contract to the return or who they want based or contract to the return or who they want based or contract to the return or who they want based or contract to the return or who they want based or contract to the return or who they want based or contract to the return of the return or who they want based or contract to the return or who they want based or contract to the return or who they want based or contract to the return or who they want based or contract to the return or who they want based or contract to the return or who they want based or contract to the return or who they want based or contract to the return or who they want based or contract to the return or contract to th	of sample returns se small number	on which it is bas of semple returns	ed on which they w	ere based and (b) combined fre	neucies or smo	unts that include	the data thus de	leted from anoth	er size class.					

Table 3.7—Returns With Earned Income Credit: Earned Income by Type and Credit Before and After Phaseout, by Size of Adjusted Gross Income

figures are estimates based on samples—money amounts are in the			number of returns		Adjusted		Earned income		
	+		r	Head of	gross		Salanes an	d wages	
Size of adjusted gross income		Total	Joint returns	households returns	less deficit	Total*	Number of returns	Amount	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Total		6,472,633	3,672,718	2,382,242	30,198,416	30,209,813	6,037,552	28,010,874	
io adjusted gross income		55,794	54,335	765	-467,938 187,271	127,916 211,795	37,566 287,267	76,348 186,036	
lo adjusted gloss income 1 1 under \$1,000 1,000 under \$2,000 2,000 under \$4,000 3,000 under \$4,000		312,322 538,577 614,500 745,486	134,229 251,957 305,199 373,124	148,159 212,306 232,268 321,364	829,835 1,542,328 2,600,329	843,756 1,487,506 2,495,292	503,859 561,390 682,748	810,165 1,399,04 2,258,14	
4,000 under \$5,000 5,000 under \$5,000 6,000 under \$7,000 7,000 under \$8,000		913,142 1,063,676 1,168,953 1,060,183	499,377 639,002 715,692 699,803	354,402 374,158 410,622 328,198	4,141,419 5,833,100 7,595,708 7,936,366	4,024,118 5,757,096 7,442,091 7,820,243	845,464 996,767 1,112,209 1,010,282	3,656,770 5,313,843 7,008,291 7,302,233	
					Earned inc	ome credit			
	Earned incom	e—Continued				After phaseout			
Size of adjusted gross income	Seff-employmen	t income (net)	Before phaseout	Total	Used to off tax before	set income e credits ^a	Used to all othe	offset r taxes	
	Number of returns	Amount	(Amount)	(Amount)	Number of returns	Amount	Number of returns	Amount	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Total	938,900	2,286,389	3,018,246	1,294,830	2,555,131	241,201	704,570	118,58	
No adjusted gross income \$1 under 91,000 \$1,000 under \$2,000 \$2,000 under \$3,000	32,215 34,513 67,423 93,068 127,306	51,568 25,759 53,472 110,841 244,479	12,776 21,040 84,147 148,481 249,239	10,197 20,497 82,961 147,746 246,652	- - 602 61,671			4,51/ 2,55 6,27/ 12,43 22,82	
\$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$7,000 under \$7,000	133,096 152,231 149,172 149,876	387,966 449,743 441,346 521,195	402,023 575,245 743,697 781,598	302,618 260,749 170,541 52,869	820,767	27,418 69,323 100,923 40,880	132,068	30,23 25,00 12,03 2,70	
				Farned income	credit—Continued				
			out—Continued						
Size of adjusted gross income	Refundat	He portion	wholly re	ns with efundable come credit		ne tax credits		ne tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
Total	4,644,338	935,051	3,293,156	751,84	1	1		359,57	
No adjusted gross ncome \$1 under \$1,000 \$1.000 under \$2,000 \$2,000 under \$3,000 \$2,000 under \$4,000	48,712 308,469 535,344 611,948 738,086	17,941 76,685 135,300 221,188	536,946 576,641	17,24 74,29 129,74 192,03	*3,120 162,56	*10 9,50	9 -	. 87	
		244,968	536,102						

[&]quot;Estimate should be used with caution because of the small number of sample returns on which it is based. The amount has been reduced by sch.-One accusions amounting to \$87.431,000. ** Defende as income tax before credits many all credits except the semed income credit NOTE: Detail many trade to total because of rounding.

Table 3.8-Returns With Tax Preferences: Selected Sources of Income, Tax Items, Tax Preferences, and Computation of Additional Tax for Tax Preferences by Size of Adjusted Gross Income

[All figures are estimates based on samples-money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less	Salanes (g	end wage ross)	• I	Business a profession, profit less k	net		n net profit	term cap excess o	f net long- ortal gain in 1 any short- apital loss
		deficit	Number of returns	Amor	int of retur		Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5		(6)	(7)	(8)	(9)	(10)
Total	305,495	23,293,603	197,723	8,51	9,009	87,571	1,104,513	42,9	49 -671,82		8,661,126
No adjusted gross income \$1 union \$10,000 \$10,000 union \$15,000 \$15,000 union \$20,000 \$15,000 union \$20,000 \$30,000 union \$50,000 \$30,000 union \$50,000	9,840 8,935 11,982 19,080 40,606 86,732	-1,367,933 57,077 142,998 325,994 1,024,145 2,704,724	5,574 7,423 5,184 8,392 24,046 42,109	13	7,503 2,402 1,511 2,981 0,629 4,580	5,628 2,833 2,721 5,645 9,414 (9,363	185,812 3,833 6,668 5,531 73,505 140,662	2,8 1,9 1,9 4,4 3,7 9,7	44 —46,44 48 —42,26 22 —68,66 95 —64,17	1 7,144 3 11,867 4 17,063 3 34,885	387,466 125,425 185,896 263,926 545,388 1,160,589
\$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$1,000,000 or more	83,233 43,300 16,121 2,655 1,011	5,885,905 5,873,599 4,683,125 1,785,781 2,178,388	57,054 32,517 12,574 2,047 801	2,25 1,45 35		23,687 12,357 4,738 836 349	393,862 324,436 180,336 40,036 142,458	2,2	51 -63.17	2 36,115 6 13,518 0 2,246	1,805,598 1,486,942 1,236,877 609,365 853,648
	Sales o assets,		Drvide edjusted g	inds in	ie In	terest recer	red		net income ss loss	Royalty i	net income loss
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amou	nt of return	_ A	mount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15		(16)	(17)	(18)	(19)	(20)
Total	287,894	8,681,493	186,082	4,00	2,807 26	9,257	2,818,459	133,77	76 —115,709	37,963	731,896
No adjusted gross moores \$1 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$30,000 under \$30,000 \$10,000 under \$30,000 \$10,000	8,618 7,296 11,978 18,649 35,578 66,898	406,875 129,614 186,671 265,607 550,737 1,177,830	4,428 3,600 5,282 5,051 16,234 37,993	1 1 2 5	7,160 7,484 1 1,859 1 1,158 3	8,566 7,255 0,286 7,902 5,725 6,737	106,953 36,271 33,996 57,813 120,481 431,363	5,48 2,10 5,88 8,41 12,05 32,09	06 -15,260 01 -66,781 11 -21,146 -57,013	550 112 2,268 3,662	8,298 262 4,579 10,691 19,646 67,174
\$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$1,000,000 or more	78,868 41,005 15,438 2,577 969	1,852,922 1,538,528 1,279,113 622,698 870,898	59,501 36,155 14,406 2,478 954	86- 1,01 48;	1,742 4 1,551 1	1,317 2,057 5,803 2,611 998	761,665 589,543 401,671 141,137 137,564	37.35 20.43 8,01 1,37 52	70,507 8 56,694 8 17,457	7,644 3,602 695	139,591 161,405 154,242 75,739 90,593
			-	lemized de	ductions				Number of	Income	subject
Size of adjusted gross income		Total		Contrib	itions		Interest pa	3id	returns	to	
	Number of returns	Amo	unt i	mber of ums	Amount	Numbe of return	- 1	Amount	with no taxable income	Number of returns	Amount
	(21)	(22) (2	(3)	(24)	(25)	\neg	(26)	(27)	(28)	(29)
Total	. 23	9,625 5,8	92,518	227,199	1,548,681	19	4,541	1,586,970	24,108	281,387	17,429,280
No adjusted gross income \$1 under \$10,000 \$1 0,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$20,000 under \$50,000	23	3,825 3,185 3,591 2	56,103 81,795 56,331 11,680 24,868	4,835 6,391 7,730 22,503 50,493	3,006 8,672 11,248 29,103 85,080	2	5,384 5,791 6,591 1,795 3,730	32,071 24,207 13,914 83,967 141,700	9,840 6,823 2,477 528 2,138 815	2,112 9,505 18,552 38,468 67,917	7,088 38,182 194,627 649,027 1,846,449
\$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$1,000,000 or more	15	2,276 1,3 5,924 1,1 2,633 4	24,932 46,887 45,424 75,528 58,972	74,762 41,251 15,656 2,587 991	285,769 305,501 363,985 181,130 275,187	34	2,359 1,804 3,105 2,159 823	405,202 404,765 279,716 104,585 96,843	896 419 131 33 8	82,337 42,881 15,990 2,622 1,003	4,090,569 4,294,296 3,426,394 1,283,003 1,599,645

Footnotes at end of table

*18

*24

Table 3.8—Returns With Tax Preferences: Selected Sources of Income, Tax Items, Tax Preferences, and Computation of Additional Tax for Tax Preferences by Size of Adjusted Gross Income—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars Computation of additional tax for tax preferences Income tax before credits Income tax Itemized deductions Capital gains tax preference ofter credits tay protoconce Size of adjusted gross income Total tax preferences Number Numbe Number of returns of Amount Amount Amount of returns returns returns (36) (38) (30) 1321 (33) (34) 26,246 343,605 267.504 8,661,126 271 725 7 5 1 5 3 1 1 11.519.314 Total 262 600 7 623 332 584,392 158,637 210,266 347,998 648,448 8,372 7,144 11,867 17,063 34,885 63,331 387,486 125,429 185,896 263,926 545,388 No adjusted gross income \$1 under \$10,000 \$10,000 under \$15,000 . \$15,000 under \$20,000 \$20,000 under \$30,000 . \$30,000 under \$50,000 *118 121 4,792 4,726 971 *1.603 3,410 9,505 18,555 1,578 6,579 39,136 *378 3,882 33,023 6,182 17,548 8,657 3,294 22,962 21,860 37.049 142 938 127 448 1,160,589 1.375,262 2,006 66,302 465 948 84,818 69,994 84,044 31,994 1,805,598 1,486,942 1,236,877 609,365 853,648 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more 1,467,527 1,947,680 1,873,516 81 051 1,397,902 1,877,086 1,821,696 2.338.272 5.679 72,094 82,337 42,881 15,990 42,509 2,096,585 1,795,217 854,429 2,620 1,312 287 117 36,115 13,518 2,246 2,622 792,486 1,055,978 2611 768 858 1,018,972 1.109.808 Computation of additional tax for tax preferences-Continued Evolusion Other tax preferences Exclusion due Total Size of adjusted gross income to all taxes Number Numbe Numbe Numbe Amount Amount Amount Amount of of returns returns returns (44) (46) 1421 /39 ran (41) 4,507,588 220.054 2,062,203 85,861 2 445 386 114 350 2,514,583 305,495 **13 97,867 75,736 103,942 173,743 379,059 **157 9,840 6.935 9,836 8,935 97,747 75,736 No adjusted gross income \$1 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$50,000 5,072 196,926 1.453 22,280 15,713 80,776 75,736 103,942 173,707 378,059 646,796 1,453 3,503 5,600 9,499 18,346 11,982 19,079 40,606 68,731 11,982 19,080 40,606 80.097

\$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	34,463 23,793 10,161 1,745 715	467,856 539,649 494,296 213,071 211,106	83,233 43,300 16,121 2,655 1,011	859,311 816,434 684,098 294,317 376,261	55,347 4,772 652 89 25	527,350 49,704 6,827 1,080 255	28,120 38,657 15,490 2,576 987	331,961 766,730 677,271 293,237 376,006
			Computation	n of additional tax	for tax preferences-	-Continued		
Size of adjusted gross income	Exclusion— Exclusion du tax after	e to income	Tax pref subject	ferences to tax	Tentat on pref		Additiona tax prefe	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Total	85,842	2,437,359	252,161	7,011,722	251,850	1,049,355	248,735	1,000,274
No adjusted gross income \$1 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000	- - - - 18	- - - - •16	9,060 7,035 9,169 16,490 36,002 62,339	486,524 82,902 106,324 174,255 269,388 728,442	8,060 7,035 8,948 16,490 36,002 62,339	72,261 12,432 15,771 26,130 40,333 109,212	6,531 6,799 10,320 15,476 34,590 62,252	38,727 11,221 14,668 26,101 39,927 107,935
\$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$50,000 under \$1,000,000 \$1,000,000 or more	28,120 38,657 15,487 2,575 985	329,864 764,355 675,595 292,456 375,073	71,817 28,923 9,060 1,630 656	1,478,960 1,280,150 1,131,119 560,112 733,546	71,751 28,892 9,049 1,628 656	220,768 191,922 166,557 83,937 110,032	70,861 28,655 8,984 1,615 652	216,413 189,137 164,805 62,829 108,511

192,813

68,732

646 820

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based

"Heaptiles (a) size classes for which data were deleted because of the small number of sample returns on the oil white it is been a second per the second of the se

NOTE. Detail may not add to total because of rounding

Table 3.9—All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income

												Other t	faree	
Size of adjusted gross income		Total number of	Total tax lebility	lability	Total income tax	ome tax	income tax after credits	tax edits	Additional tax for tax preferences	tax for rences	Total		Tax from recomputing phot-year arvestment credit	computing Bar credit
		seinas	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(3)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
All returns, total		64,670,389	65,969,754	145,746,802	64,421,367	141,801,470	64,396,653	140,801,196	246,735	1,000,273	7,581,324	4,065,912	599,989	209,716
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$6,000 under \$12,000		10,040,947 9,563,096 8,966,066 8,212,259 7,046,340 6,135,504	458,994 4,311,192 6,392,773 7,300,059 6,834,743 6,060,072	112,331 449,667 1,995,940 3,780,039 5,433,492 6,550,614	71,385 3,949,999 6,093,604 7,093,345 6,735,444 6,006,275	44,419 364,538 1,848,303 3,555,038 5,194,279 6,258,628	64,329 3,948,470 6,093,139 7,092,306 6,733,778 6,004,049	4,048 362,566 1,846,472 3,551,767 5,181,777 6,253,789	7,056 1,529 497 1,256 2,992 6,174	40.371 1.973 1.831 3.271 2.502 4.840	485,926 656,636 721,642 645,656 580,716 594,710	81,261 120,382 202,879 239,737 249,213 291,986	37.801 9,933 22,927 23,175 27,030 35,106	16.575 1.667 5.287 5.814 5.350 10,623
\$12,000 uncles \$14,000 \$14,000 uncles \$18,000 \$18,000 uncles \$18,000 \$20,000 uncles \$20,000 \$25,000 uncles \$20,000		5,685,108 5,273,297 4,691,855 3,962,777 6,649,622 3,629,532	5,651,629 5,255,935 4,683,868 3,952,879 6,631,654 3,625,552	7,765,642 8,767,065 9,380,219 20,150,922 15,173,507	5,613,129 5,231,115 4,666,744 3,938,678 6,618,527 3,612,425	7,474,792 8,488,298 9,090,591 9,107,697 19,713,953 14,818,858	5,612,332 5,229,304 4,666,087 3,938,441 6,617,721 3,611,127	7,466,041 8,483,883 9,071,365 9,104,160 19,694,973 14,797,911	2,796 4,480 9,806 2,540 17,216 17,374	8,751 4,416 19,226 3,537 18,980 20,947	532,620 486,640 449,229 359,691 617,280 422,975	290.851 278,767 269,627 230,655 436,969 354,649	32,334 36,971 39,946 29,772 52,152 58,722	9,172 7,256 9,716 9,625 14,690 26,044
\$50,000 under \$50,000 \$50,000 under \$100,000 \$20,000 under \$50,000 \$20,000 under \$500,000		3,639,050 948,034 185,142 36,357 4,047 1,357	3,627,770 946,138 184,792 36,307 4,042 1,355	24,732,600 16,572,728 8,542,349 4,301,315 1,271,266 1,450,754	3619,500 944,854 184,650 **40,238	24,117,607 16,256,779 8,476,194 *5,553,624 1,447,872	3,617,262 943,022 183,896 36,051 3,999 1,338	24,009,672 16,040,366 8,287,057 4,120,764 1,185,226 1,339,361	62,252 70,861 28,655 8,984 1,615 652	107,935 216,413 189,137 164,805 82,829 108,511	648,227 301,715 62,106 13,324 1,622 609	614,992 315,949 66,155 15,746 3,212 2,882	106,005 59,001 21,203 6,485 6,485 433	31,880 30,913 13,704 6,647 2,179 2,573
Taxable returns, total		64,421,367	64,421,367	145,260,877	64,421,367	141,601,470	64,396,653	140,601,196	248,735	1,000,273	5,650,330	3,459,510	472,860	157,820
Under \$2,000 \$2,000 under \$3,000 \$4,000 under \$8,000 \$6,000 under \$8,000 \$10,000 under \$12,000		71,385 3,949,999 6,093,504 7,093,345 6,735,444 6,006,275	71,385 3,949,998 6,093,604 7,093,345 6,735,444 6,006,275	46,557 387,041 1,931,927 3,70x,544 5,380,732 6,517,144	71,385 3,949,999 6,093,604 7,093,345 6,735,444 6,006,275	44,419 364,538 1,848,303 3,555,038 5,184,279 6,259,628	64.329 3.948.470 6.093.139 7.092.306 6.733.778 6.004,049	4,048 362,566 1,846,472 3,551,767 5,181,777 6,253,789	7,056 1,529 4,97 1,256 2,992 6,174	40.371 1.973 1.831 3.271 2.502 4,640	2,578 118,713 317,485 423,792 481,417 540,913	2,166 22,576 83,625 149,506 196,453 258,516	2,552 5,719 7,235 14,588 28,661	938 *584 963 1,877 5,340
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$20,000 \$25,000 under \$20,000		5,613,129 5,231,115 4,666,744 3,938,678 6,618,527 3,612,425	5,613,129 5,231,115 4,666,744 3,938,678 6,618,527 3,612,425	7,734,025 8,744,133 9,342,982 9,320,884 20,136,745 15,156,403	5,613,129 5,231,115 4,666,744 3,938,678 6,618,527 3,612,425	7,474,792 8,488,298 9,090,591 9,107,697 19,713,953 14,818,858	5,612,332 5,229,304 4,666,087 3,938,441 6,617,721 3,611,127	7,466,041 8,483,883 9,071,365 9,104,160 19,694,973 14,797,911	2,796 4,480 9,806 2,540 17,216 17,374	8,751 4,416 19,226 3,537 18,980 20,947	494,120 461,820 432,105 345,490 604,153 409,848	259,233 255,835 252,391 213,187 422,791 337,546	26,176 31,340 35,932 26,188 50,589 51,922	7,708 5,003 7,870 6,635 13,684 19,750
\$50,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$1,000,000 or more	i antal	3,619,500 944,854 184,650 36,297 *5,396	3,619,500 944,854 184,650 **40,338	24,722,469 16,570,100 8,541,999 *5,572,438	3,619,500 944,854 184,650 **40,338	24,117,607 16,256,779 8,476,194 5,553,624 1,447,872	3,617,262 943,022 183,898 36,051 3,999 1,338	24,009,672 16,040,366 8,287,057 4,120,764 1,185,226 1,339,361	62,252 70,861 28,655 8,984 1,615 652	107,935 216,413 189,137 164,805 82,829 106,511	639,957 300,431 61,964 114,935	604,862 313,321 65,806 • 18,814 2,882	102,279 58,602 21,174 6,481 893	29.745 30.272 13.697 6,645 2,179 2,573
Total nontaxable returns		20,249,022	1,548,367	467,925	1	ı	1	1	1	1	1,930,994	606.402	127,129	51,897
All returns, summary Under 55 500 Under 55 500 51,000 under 515,000 515,000 under 520,000 520,000 or more		23,935,751 19,892,956 14,551,350 11,197,191 15,093,141	7,718,142 17,589,619 14,434,226 11,170,157 15,057,610	1,304,043 10,467,427 18,679,217 23,102,676 92,195,440	6 808.288 17.135,489 14,328,901 11,127,040 15,021,649	1,086,711 9,909,865 17,959,309 22,460,697 90,384,887	6,799,564 17,132,458 14,324,563 11,125,650 15,014,418	1,043,385 9,903,244 17,944,642 22,434,596 89,475,330	8,724 4,606 10,320 15,476 207,609	43,326 6,621 26,101 26,101	1,502,503 1,588,073 1,371,243 1,051,647 2,067,858	296,167 597,305 719,907 641,979 1,810,553	56,459 64,407 86,296 87,833 304,994	19,629 15,063 23,532 22,861 128,631
Footnotes at end of table														

						Other taxe.	Other taxes—Continued						Farmed box	and seed		
Size of adjusted gross moome	Tax on prema Individual retirement accounts	on premature c	Tax on premature distributions from— Lual retrement Self-employed retrement plans	Noyed	Self-employment taxes	ent taxes	Social sec Not reported to employer	Social security taxes on tip income reported Uncollecte employer employer	s on tip income Uncollected by employer	ed by	Tax on excess contributions to individual retirement accounts	contributions ridual accounts	used to offset other taxes	offset ores	Number of refurms	
	Number of returns	Amount	Number of returns	š	Number of refurns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of refurs	Amount	in the same	
	(14)	(15)	(16)	(11)	(18)	(18)	(50)	(21)	(23)	(23)	(54)	(52)	(56)	(27)	(58)	
	7,222	056	5,804	1,608	7,170,375	3,839,698	71,693	3,851	4,632	22	62,593	1,716	704,570	118,579	18,700,635	
<u>.</u>	111288	111888	\$50.1 1,073 1,073	\$ E 1 8 E 5	453,866 636,319 638,926 623,744 554,740	64,414 118,030 196,763 232,908 242,207 280,933	73,315 11,521 13,324 11,491 73,521 3,010	398 398 810 693 331	2761	15881	5,324 3,080 4,987 5,632 6,430 4,159	148 112 112 88	99,882 189,682 257,478 160,528	13,349 35,254 55,241 14,735	9,571,963 5,251,904 2,573,283 912,199 211,597 75,432	
	.111 .248 .1,308 .3,104	8.00	2,513	111188	507,785 456,492 428,536 338,127 577,068 393,896	259,147 270,058 259,014 220,060 420,342 328,167	8,666 2,405 1,963 4,860 4,720	439 74 180 139 82	52. 12. 12.	\$ 1552 I	5,426 10,062 4,330 4,951 10,174 6,902	285 285 192 107 179	111111	TITITI	33,479 17,362 7,967 9,896 17,968 3,980	
\$50.000 under \$50.000 \$50.000 under \$100.000 \$100.000 under \$200.000 \$200.000 under \$500.000 \$100.000 or more \$1,000.000	20. 12. 15. 1	821.1:1	728. 85. 85. 85.	324	600,751 271,132 49,136 8,909 812 316	582,125 282,789 51,505 9,034 895 307	\$22111	211.	111111	111111	8,659 2,123 282 64 64	8880 45:	111711	TITITI	11,286 1,886 350 55 1,7	
	9,980	916	4,379	1,471	5,311,777	3,289,581	55,430	2,865	4,804	223	89,604	1,408	ā	102	ı	
	.230	।।।इड़ा	. 1 1 1 8 9 2 8 8 9 8 9 9 9 9 9 9 9 9 9 9 9 9 9	111515	1,894 109,825 304,420 406,107 462,200 518,874	1,200 21,818 82,127 146,769 193,279 252,752	3,811 6,938 11,463 2,721 3,010	362 382 238 148 148	.333 .2.761 .269	18888	2,853 1,679 6,383 3,808	8: 5258	315	85: III	111111	
	248 248 1,308 3,104 282	30.39	2,513	11118	469,343 432,779 411,879 323,926 564,411 383,949	250,646 249,645 243,645 205,689 407,171 317,358	8,666 2,405 1,983 4,860 4,720 1,220	439 74 780 139 82	22. 18.881	511-1-4-1	5,368 9,937 4,126 4,751 10,041 6,895	286 177 100 100 100 100 100 100 100 100 100	111111	+++++	111111	
	82.	278	 139 139 139	324 324 113 	592,784 270,207 49,050 8,901 912 316	574,129 281,830 51,408 9,026 895 307	44. 44.	119	111111	111111	9,659 2,123 279 64 64	8354E	TITITI	111111	111111	
	.545	*35	1,425	138	1,958,598	550,117	16,263	987	.58	?	13,969	300	704,039	118,477	18,700,635	
	. 507 1.365 4.958	1,982, 11,883	1,139 *555 28 *662 *662	131	1,438,132 1,529,463 1,309,741 990,120	275,015 579,307 693,593 616,618 1,675,165	20,795 22,377 12,019 8,905 7,597	831 1,242 598 379 800	.3094 .325 .1276 .68	116	11,315 14,136 13,555 15,373 29,212	295 205 326 441 449	292,596	39,744	16.217,609 2.303,337 117,124 27,034 35,531	

Table 3.9—All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income—Continued (Il Spore as estends based or samples—none, impacts as a nonarcia of cidins)

							Returns with taxpayments	taxpayments						
emocul sacia patralpe to exc	Total	le.	Income tax withheld	withheld	Estimated tax payments	r payments	Payment with request for extension of filing time	ith request trace of trace	Excess social security taxes withheld	al security thheld	Credit for tax on certain gasoline, fuel, and oil	tax on asoline, nd oil	Other Laxpayments	ayments
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(30)	(31)	(35)	(33)	(34)	(32)	(96)	(37)	(38)	(38)	(40)	(41)	(42)
All returns, total	. 76,759,921	158,634,719	73,310,584	132,132,507	7,842,389	24,680,526	347,811	1,323,794	1,832,105	380,938	1,810,612	108,723	19,630	8,230
Liver \$100 to 100 to 10	8,358,051 7,885,596 7,734,385 7,677,257 6,826,076 5,976,599	1,008,791 2,149,891 3,902,565 5,909,733 7,414,279 8,361,688	8,063,287 7,569,423 7,154,520 6,205,563 6,209,516 5,516,403	832,169 2,017,859 3,652,149 5,398,374 6,833,855 7,696,608	165,966 283,334 597,092 842,162 742,629 608,222	140,776 121,831 233,707 496,148 564,745 642,405	5,380 12,385 29,508 15,162 15,162	14,630 3,023 8,306 8,076 14,821	3,139 285 361 5,231 1,881 10,195	1,511 2,24 1,226 992	207,607 110,914 121,324 121,456 103,868 104,885	19,594 7,046 8,176 7,917 7,485 6,862	2,396 2,984 2,984 100	22.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.
\$11.000 udes \$11.000 \$11.000 udes \$11.000 \$11.000 udes \$11.000 \$11.000 udes \$20.000 \$20.000 udes \$20.000	5,592,278 5,212,513 4,642,331 3,923,890 6,588,518 3,596,938	9,588,894 10,630,954 10,989,483 10,753,453 22,110,441 15,757,336	5,222,548 4,927,786 4,398,241 3,740,493 6,250,615 3,341,030	8.895,255 9.939.641 10.269.037 10.039.854 20.453.957 14,086,515	533 941 448 982 409 803 352 866 687,662 537,417	673.294 660.916 674.693 662.421 1,518.048 1,550,128	15,816 16,800 17,173 15,974 36,988 25,122	11,086 18,708 19,290 13,747 53,201 44,732	27,638 94,573 256,222 252,896 455,294 306,677	3,133 5,196 20,716 32,737 78,023 68,287	103,562 95,094 93,437 80,748 149,612 100,204	6,055 6,502 5,744 4,612 7,157 5,778	1,309	57: 1: 58: 28:
850,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 unde	3,589,706 931,626 182,682 36,106 4,022 1,347	23,666,949 14,251,485 6,978,892 3,329,970 908,811	3,153,959 696,173 132,606 25,007 2,596 818	19,087,603 8,228,417 3,318,032 1,119,704 169,998 93,482	961,951 512,989 124,240 28,435 3,486 1,212	4,326,159 5,716,071 3,389,492 2,004,029 632,021 673,642	59,244 38,844 13,342 3,596 805 249	157,963 251,147 247,316 193,927 153,422	290,434 91,712 27,192 7,150 934 291	85,548 50,945 22,228 8,572 1,259 456	154.479 49.470 10,760 2,760 453 179	9,378 4,427 1,201 580 115 93	2,466 2,012 863 265 73 23	238 478 824 3,158 10
Taxable returns, total	62,378,424	154,785,625	57,884,939	126,646,540	7,162,059	24, 193, 191	305,414	1,304,058	1,617,744	376,997	1,017,083	121,727	13,540	7,312
Under \$500 \$200 under \$400 \$400 under \$500 \$400 under \$500 \$400 under \$1000 \$1000 under \$1000	15,342 3,528,124 5,578,980 6,730,757 6,554,069 5,865,145	45,768 1,179,946 3,117,172 5,420,612 7,218,048 8,252,249	10,205 3,436,003 5,183,545 6,062,830 5,993,319 5,429,623	17,444 1,140,488 2,950,181 4,988,156 6,672,157 7,615,671	5,148 118,508 436,405 749,492 706,896 584,278	17,478 38,614 161,906 424,909 534,651 616,318	4,028 11,964 17,993 10,750 19,096	10,272 *677 3,138 3,819 7,390 14,418	. 200 3,777 1,587 9,912	454 422 932 70 915	1,059 35,988 35,988 62,508 83,946	120 1.925 2.793 3.780 4,927	.2,985	1851111
15.000 under \$10.000 \$1.000 under \$10.000 \$10.000 under \$10.000 \$10.000 under \$20.000 \$25.000 under \$25.000 \$25.000 under \$20.000	5,531,844 5,176,243 4,618,423 3,905,185 6,564,709 3,582,682	9,523,833 10,579,624 10,962,240 10,722,066 22,052,189 15,730,646	5,180,279 4,396,399 4,385,399 3,731,935 6,234,014 3,331,686	8,846,547 9,908,439 10,219,049 10,018,972 20,404,257 14,065,994	524 506 439,471 404,273 346,302 685,214 535,507	659,072 642,799 669,010 853,148 1,512,567 1,545,198	15,301 16,672 16,672 15,945 36,152 24,879	10,537 18,514 13,481 51,799 44,468	26.658 93.951 254.288 252.571 452.804 306.016	2,846 5,109 20,361 32,609 77,328 68,193	87,076 81,865 84,392 71,594 143,362 94,919	4,760 4,763 4,720 3,773 6,182 4,897	1308	27: 25:58
\$50,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$1,000,000 on met	3,573,980 929,222 182,313 36,063 36,063	23,618,392 14,230,779 6,973,340 3,329,271	3,142,617 694,776 132,416 24,985 3,410	19,053,776 8,216,654 3,316,093 1,119,443	956,966 511,981 124,003 -31,897	4,313,131 5,708,105 3,386,968 *2,635,974 673,642	58,917 38,690 13,303 3,593 805 249	157,486 250,488 246,261 193,875 104,906	286,429 91,417 27,146 78,074	84,963 50,721 22,195 *9,817	150.938 46.976 10.737 179	8,739 1,322 1,200 1,500	2.48 2012 2012 2012 2012 2012 2012 2012 201	298 478 624 3,158 10
Total nontaxable returns	16,381,497	3,848,894	15,425,645	3,285,967	680,330	487,337	42,397	19,735	14,361	3,941	593,729	966'05	6,090	918
M I means, summary Under \$5.000 \$5.000 under \$10.000 \$15.000 under \$5.000 \$15.000 under \$5.000 \$20.000 under \$5.000	19,892,877 18,586,488 14,265,925 11,081,686 14,930,845	4,775,829 15,609,428 23,247,359 27,077,112 87,324,991	19.035,275 16.667,034 13.282,002 10.523,469 13,602,804	4,380,110 14,354,295 21,524,537 25,315,857 66,557,707	680,536 1,950,647 1,387,778 966,036 2,857,392	340,766 1,216,441 1,667,211 1,646,519 19,809,591	36.063 48,393 42,519 42,846 177,990	21,728 17,800 33,024 44,628 1,206,614	3,625 7,272 61,680 579,844 1,179,684	1,538 1,319 6,715 56,049 315,318	376,200 288,969 257,952 219,774 467,917	31,246 18,971 15,801 13,974 28,730	5.990 3.084 1.276 7.970	.441 .602 .703 .7032
Footnotes at end of table														

	Earned Inco	me credit			Tax overpaymen	payment					Tax due at time of	me of filing			
Size of edysled gross income	refundable portion	outou s	Total	_	Rett	Retund	Credit on 1977 estimated tax	1977 ad tax	Total	_	Tax p	pend	Balance due after remittance	due	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(43)	(44)	(45)	(46)	(47)	(48)	(69)	(05)	(51)	(52)	(53)	(54)	(55)	(99)	
Ill returns, total	4,644,338	935,050	84,976,027	31,304,595	63,019,071	29,192,152	2,531,755	2,112,443	16,930,514	17,463,626	15,396,369	15,950,115	2,753,246	1,533,513	
Levels \$2.000 turber \$5.000 turber \$5.000 \$2.000 turber \$7.000 \$2.000 tu	892.525 1.350,034 1,709,527 692.252	100,306 356,488 411,385 66,872	8,407,519 7,827,627 7,237,627 6,821,611 5,790,270 4,950,231	1,060,433 2,154,847 2,553,698 2,538,235 2,404,057 2,301,230	8,338,945 7,749,994 7,087,547 6,570,070 5,587,540 4,780,952	995,280 2,118,768 2,509,969 2,449,489 2,327,386 2,211,161	90,025 130,672 201,347 322,476 261,801 211,404	65,153 36,079 43,729 88,746 76,671	369,152 871,216 1,267,057 1,314,284 1,232,264 1,167,590	63,667 98,135 235,689 341,669 423,270 490,157	331,323 772,744 1,093,760 1,126,633 1,092,836 1,002,876	55,111 82,507 189,705 282,520 354,705 395,705	43,545 138,905 264,010 314,574 266,691 265,691	8,556 15,628 45,984 59,149 68,566 94,452	1
25 12.000 order 51 41 000 51 41 000 under 51 61 000 51 50 000 under 520 000 52 50 000 under 520 000 52 50 000 under 520 000		THITT	4,536,633 4,169,001 3,607,832 2,917,002 4,446,457 2,142,134	2,349,285 2,374,828 2,236,962 1,994,265 3,355,765 1,908,006	4,404,548 4,057,882 3,489,386 2,834,418 4,289,513 2,014,945	2,274,657 2,289,329 2,151,622 1,925,548 3,221,827 1,764,110	171,317 141,668 147,462 101,025 196,277	74,627 85,499 85,329 68,716 133,937 143,896	1,139,541 1,087,207 1,080,342 1,034,240 2,190,279 1,484,881	526,033 510,940 607,688 579,165 1,396,246 1,324,177	1,003,972 982,191 990,467 931,085 2,060,715 1,406,860	440,475 435,222 532,454 502,943 1,257,849 1,181,604	219,836 194,580 153,902 159,825 243,974 178,253	85.559 75,718 75,233 76,222 138,397 142,573	ndividuai
25.200 ou set \$20,000 \$15.000 under \$10,000 \$10.000 under \$10,000 \$200,000 under \$10,000 \$10,000 or mon		111111	1,741,073 320,275 50,473 9,182 1,047 1,047	2,376,949 1,061,542 392,832 157,312 41,904 42,457	1,567,086 215,421 26,869 3,443 296 116	2,027,405 655,960 199,788 52,247 9,538 8,067	234,314 130,873 29,445 6,801 873 306	349,544 405,583 193,044 105,064 32,366 34,390	1,891,244 626,090 134,108 27,076 2,977 966	3,442,600 3,382,785 1,956,288 1,128,656 404,359 572,105	1833811 606,376 130,406 26,454 2,914 2,914	3213,310 3,165,172 1,853,395 1,087,160 393,053 527,226	228.995 68.564 11,769 2,019 232 81	229,290 217,613 102,893 41,495 44,879	Heturns/
A stander returns, total User \$200 users \$4.000 F.500 users \$6.000	111111	1111111	46,496,090 9,407 3,335,071 5,024,760 5,900,183 5,58,305 4,858,305	26,720,692 24,381 852,518 1,381,308 2,015,862 2,231,601 2,231,601	46,756,372 8,844 3,306,190 4,912,144 5,672,528 5,367,579 4,697,961	24,619,406 20,064 844,654 1,361,592 1,955,011 2,166,737 2,129,666	2,193,363 3,919 51,177 139,784 275,760 240,160	1,901,286 4,317 7,864 19,716 60,871 64,864 79,341	15,669,049 61,955 612,079 1,065,804 1,191,790 1,173,740	17,195,744 29,614 196,063 299,814 394,285 473,902	14,467,886 57,341 540,756 930,915 1,024,333 1,041,206 978,974	15,703,547 21,392 50,122 160,875 248,596 330,211 381,638	2,584,118 7,620 105,474 214,230 284,555 258,202 259,694	1,492,198 3,778 9,492 35,188 51,218 64,074	1976 · Tax
18.1.000 under \$1.000 \$1.1.000 under \$15.000 \$1.5.000 under \$20.000		111111	4,491,959 4,144,108 3,595,530 2,905,446 4,430,198 2,134,659	2,295,247 2,331,837 2,215,495 1,969,285 3,302,678 1,889,008	4.366.172 4.036.541 3.478.392 2.825.029 4.274.999 2.006.354	2.227,504 2.259,162 2.132,329 1,903,076 3,171,899 1,747,221	163.586 134.939 143.916 98.432 194.021	67,742 72,676 83,165 66,209 130,779	1,114,789 1,081,486 1,067,794 1,024,325 2,180,975 1,476,437	505,439 496,346 596,237 568,104 1,317,234	981,724 967,086 978,297 921,236 2,051,845 1,398,432	422.957 421.159 521.343 491.956 1249.371	215.642 192.807 153.246 159.759 243.340 178,237	82,482 75,187 74,894 76,148 137,863	Computat
250,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$50,000 \$50,000 under \$50,000 \$1,000,000 on more		TITITI	1,729,584 318,154 50,108 9,142	2,332,520 1,041,834 387,376 156,619	1,557,667 213,533 26,617 3,415 **407	1,994,375 640,695 196,298 51,781	231,319 130,216 29,303 6,785 873 306	338,145 401,139 191,078 104,838 32,366 34,390	1,896,371 625,493 134,075 **30,048	3,436,596 3,381,156 1,956,035 **1,532,880 572,105	1829,194 605,863 130,375 *29,363	3.207,624 3,163,645 1,853,143 **1,480,079 527,226	228,733 **80,247 2,019 232 81	228.972 **320.403 41.495 11.306 44.879	ion and
otal nontaxable returns	4,644,338	935,050	18,479,937	4,583,903	16,262,699	4,372,746	338,392	211,157	1,061,465	287,884	928,483	246,569	169,126	41,315	Tax
10 to	3,101,730	233,289	19,710,904 16,373,400 11,654,976 8,525,723 8,711,024	4,438,270 6,272,999 5,849,110 5,407,449 9,336,766	19,501,221 15,832,975 11,287,833 8,279,353 8,117,689	4,321,781 6,079,110 5,632,510 5,219,809 7,938,942	300,274 706,047 467,373 305,503 752,558	116,489 193,889 216,600 187,641 1,397,824	1,819,460 3,234,513 2,866,461 2,652,459 6,357,621	264,723 897,708 1,280,968 1,433,014 13,607,216	2,810,143 2,507,797 2,402,794 6,068,482	221,525 743,022 1,064,802 1,241,997 12,678,770	294,537 733,188 580,137 411,497 733,887	43,198 154,686 216,166 191,017 928,446	Rates
						-			-						

Estimate should be used with calculor because of the small number of sample returns to which it is based ""Generals to just extract lower than were deleted because of the sample returns to which their based sample of the small number of sample returns or which they not fact to table to table because or number."

NOTE Chells may vior dark to table because or number.

Table 3.10—Returns With Tax Due at Time of Filing: Tax Due by Size

All figures are estimates based on samples-money emounts are in thousands of dollars;

	Number		Tax due	Tax wi	thheid
Size of tax due	of returns	Total tax liability	at time of filing	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)
Total	16,930,514	64,407,132	17,483,626	11,399,234	32,460,715
\$1 under \$25 \$25 under \$30 \$20 under \$75 \$75 under \$100	1,135,313 1,202,268 1,006,223 842,422 755,298	1,622,629 1,618,020 1,456,412 1,373,844 1,276,617	13.653 43.699 61.921 72.890 84,374	826,501 814,415 849,589 568,977 551,900	1,389,498 1,376,224 1,205,403 1,143,873 1,058,624
\$125 under \$150 \$150 under \$200 \$200 under \$300 \$300 under \$400	718,468 1,209,316 1,928,115 1,258,814	1,278,494 2,301,228 4,103,592 3,324,960	97,798 210,685 478,118 436,420	480,744 849,633 1,381,704 933,755	1,009,753 1,799,210 3,093,622 2,383,042
\$400 under \$500 \$500 under \$1,000 \$1,000 under \$1,500 \$1,500 or more	976,425 2,606,193 1,059,585 2,232,074	2,803,318 9,135,600 4,884,650 29,226,769	436,730 1,845,837 1,286,749 12,414,754	702,266 1,816,072 660,844 1,162,834	1,965,108 5,653,399 2,565,984 7,816,774

	Estmated to	ax payments	All other t	axpayments:
Size of tax dive	Number of returns	Amount	Number of returns	Amount
	(6)	(7)	(8)	(9)
Total	3,943,956	13,798,268	1,378,083	664,521
\$1 under \$25 \$25 under \$50 \$50 under \$75 \$75 under \$100 \$100 under \$125	202,612 199,679 177,902 131,071 119,880	193,626 187,530 176,177 148,744 127,154	38,340 48,801 51,189 51,505 26,293	8,336
\$125 under \$150	140,329 196,866 344,002 271,302	165,037 280,077 505,955 483,197	30,533 79,889 89,716 75,120	11,257 25,697
\$400 under \$500 \$500 under \$1,000 \$1,000 under \$1,500 \$1,500 or more	205,238 678,043 317,323 959,709	1,564,585 983,006	57,719 260,173 132,601 436,204	71,779

Comprised of tax paid with request for axtension of fling time, excess social security tax withheld, credit for Federal tax on nonhighway-use gasoline and other taxpeyments.

NOTE: Detail may not add to total because of rounding

Table 3.11-Returns With Tax Overpayment: Tax Overpayment by Size

[All figures are estimates based on samples—money amounts are in thousands of dollars]

\$400 under \$500 \$500 under \$1,000 \$1,000 under \$1,500 \$1,500 or more

					Overpayment		
Size of tax overpayment	Number of returns	Total tax	Total	Ref	und	Credit or estimate	
	10.2.15	,		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(5)	(7)
Total	64,975,027	\$1,160,681	31,304,595	63,019,071	29, 192, 152	2,531,755	2,112,443
\$1 under \$25 \$25 under \$30 \$25 under \$50 \$35 under \$75 \$75 under \$100 under \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$10	2,779,452 2,689,408 2,527,920 2,458,690 2,480,712	1,707,030 1,697,624 1,645,537 1,817,925 1,942,901	34,330 99,009 162,799 213,784 277,373	2,647,157 2,560,299 2,512,140 2,362,923 2,384,606	32,646 84,155 155,685 205,144 265,513	140,355 133,082 117,206 100,582 112,265	1,684 4,854 7,134 8,640 11,860
\$125 under \$150 \$150 under \$200 \$200 under \$300 \$300 under \$400	2,552,807 5,069,436 10,532,655 8,335,452	2,071,854 4,200,465 9,605,515 8,525,412	351,275 883,926 2,630,956 2,892,635	2,459,685 4,925,587 10,323,181 8,156,635	336,881 856,166 2,573,521 2,922,622	106,877 168,739 247,853 220,284	14,394 27,761 57,136 70,013
\$400 under \$500 \$500 under \$1,000 \$1,000 under \$1,500 \$1,500 or more	5,111,062 13,039,159 3,876,687 2,621,567	7,632,390 19,749,596 8,104,024 12,260,507	2,722,569 9,058,190 4,415,951 7,562,076	6,009,054 12,734,025 3,553,977 2,389,802	2,667,310 9,792,427 4,224,588 8,165,514	140,190 440,142 194,832 411,348	55,279 265,763 191,363 1,396,562
		Tax w	ithheld	Estimated to	x payments	All other ta	xpayments1
Size of tax overpayment		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(8)	(9)	(10)	(11)	(12)	(13)
Total		\$1,661,044	99,575,415	\$,881,567	10,830,751	2,369,274	1,124,259
\$1 under \$25 \$25 under \$50 \$50 under \$75 \$75 under \$100 \$100 under \$125		2,548,775 2,404,849 2,356,606 2,264,528 2,300,341	1,518,458 1,590,000 1,753,355 1,839,674 2,024,735	218,061 221,212 229,138 158,080 168,162	195,966 188,199 231,704 172,548 179,409	77,318 72,004 60,939 59,241 59,742	26,207 14,474 17,639 9,841 8,531
\$125 under \$150 \$150 under \$200 \$200 under \$300 \$300 under \$400		2,389,487 4,846,877 10,102,274 8,039,702	2,167,889 4,718,864 11,510,063 10,721,912	168,569 279,690 429,592 332,388	206,560 319,036 573,323 484,867	53,640 68,558 169,694 145,217	14,973 23,405 38,921 30,478

5,982,813 12,710,011 3,544,584 2,370,197 9,764,829 26,772,223 11,473,210 13,700,204 409,636 1,511,834 818,877 5,438,772

231,448 650,220 266,039 511,968 143,849 563,163 365,578 492,231 35,439 118,443 105,019 579,888

^{*}Comprised of fax paid with request for entension of filing time, excess social security tax withheld, credit for Federal fax on nonhighway-use gasoline, and other taxpayments.

NOTE: Detail may not add to total because of rounding.

Table 3.12—income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed In Topes of the Computed In Topes of the Computed Computed Computer State are estimates based on supplementations promote are in those of classified to the Computer State Stat

			Clessr	Clessried by the highest marginal rate at which tax was computed	marginel riste et wh	ich tax was comput	pe,			at wh	Classified by each rate which tax was computed	peti
			Income subject to tax	ect to tax	Tax generated	refed	Incor	Income tax efter credits:	2			
Tax rate classes	Number of returns	Adjusted gross income	At all rates	At margnal refe	At all rates	At merginal rate	Total	Adjusted gross income	ent of- Income subject to tax	Number of returns	Income taxed at rate	Income tax generated et rate
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
All Returns												
Total	68,710,772	1,029,144,607	670,686,818	97,814,273	153,461,227	26,392,197	140,800,396	13.7	21.0	68,716,772	870,686,616	153,467,961
14 percent 15 percent 16 percent 17 percent 18 percent	4,043,139 3,388,966 3,802,982 3,091,901 971,477	16,842,681 17,262,150 22,473,895 1 21,323,049 7 6,872,505	1,559,556 3,807,492 7,060,228 8,356,221 2,917,140	1,559,556 1,260,132 1,510,293 1,171,488 974,186	218,286 545,566 1,043,822 1,276,601 467,210	218,338 169,020 241,647 199,153 175,354	29,962 235,797 594,124 951,189	0 - 0 4 C	0.0440	68,716,772 60,813,962 61,284,667 54,109,693 3,371,992	55,156,900 48,450,465 49,541,479 43,435,772 5,775,216	7,721,966 7,267,570 7,926,637 7,384,081 1,039,539
19 percent 21 percent 22 percent 23 percent 24 percent 24 percent	13,844,280 3,615,486 9,950,292 389,747 2,505,368	27,692,60 27,692,609 2 153,949,197 5,244,409 8 24,392,193	67,251,720 17,973,859 96,059,423 3,478,829 17,405,264	22,064,128 3,511,915 18,888,785 360,853 2,373,056	11,225,764 3,231,859 17,473,304 659,660 3,350,418	4,192,185 737,502 4,155,533 82,996 569,534	9,294,279 2,843,611 15,335,194 578,496 2,985,316	100 100 120 120	138 166 172	53,418,307 11,529,277 28,044,750 1,016,509 7,913,791	152,250,530 19,339,497 88,057,405 1,614,377 13,189,902	28,927,601 4,061,294 19,372,629 371,307 3,165,577
25 percent 27 percent 28 percent 31 percent 31 percent	9,040,839 1,468,636 4,315,495 734,745 518,544	6 21,679,382 21,679,382 105,418,877 12,338,184 10,028,943	113,509,711 16,326,650 75,350,096 9,503,055 7,827,290	14,587,693 1,335,498 7,661,638 686,115 469,378	22,455,346 3,483,002 15,946,289 2,131,279 1,826,092	3,646,925 360,584 2,145,259 198,973 145,507	20,505,028 3,199,174 14,911,456 1,986,953 1,723,802	12.4 14.8 16.1 17.2	196 198 209 220	23,113,134 3,792,640 10,522,958 2,080,701 1,499,772	62,468,731 5,983,506 31,656,118 3,378,027 2,431,834	15,617,183 1,615,547 8,863,713 979,628 753,869
32 percent 34 percent 35 percent 36 percent 38 percent 38 percent	2,416,620 269,349 19,087 1,450,527 1,28,207	69,420,123 9 5,796,774 7 569,655 7 46,633,107 7 3,440,183	51,432,405 4,570,210 400,752 35,350,177 2,744,424	4,216,609 260,626 19,012 2,412,689 125,836	11,694,586 1,120,343 98,263 8,684,634 731,778	1,349,315 88,613 6,654 868,568 47,818	11,030,992 1,058,933 92,969 8,271,468 706,002	15.9 18.3 16.3 17.7 20.5	2322	6,158,315 676,560 77,661 4,329,818 483,143	18,712,841 1,475,048 1,35,160 12,785,385 835,708	5,988,109 501,516 47,656 4,602,738 317,569
39 percent 40 percent 41 percent 42 percent 42 percent 45 percent 45 percent 45 percent 45 percent 46 percent	757,028 114,402 6,839 405,833 344,273	2 28,725,336 2 3,382,682 233,392 3 17,707,351 3 15,813,491	21,779,237 2,750,945 181,980 13,537,558 12,122,387	1,335,499 234,101 4,166 739,718 690,991	5,704,446 778,865 49,441 3,775,405 3,604,033	520,845 93,640 1,708 310,682 310,946	5,465,357 753,803 45,411 3,595,079 3,445,323	190 223 203 203 218	251 274 250 266 286	2,396,148 320,707 34,229 1,666,510 1,466,760	7,821,375 1,059,234 58,946 5,731,934 5,409,291	3.050,336 423,694 24,168 2,407,412 2,434,181
48 percent 50 percent regular rate 50 percent razhali gans rate 51 percent	202,307 285,645 12,283 52,398 1,116	7 10,837,241 5 16,643,690 3 902,535 8 5,861,242 6 56,718	8,343,075 12,956,561 689,778 4,667,943 43,309	362,331 988,013 122,949 1,975,971	2,596,909 4,321,365 250,965 1,929,911 14,120	173,919 494,007 61,471 987,973	2,485,348 4,163,998 243,231 1,864,860 13,807	2529 253 338 263 263 263 263 263 263 263 263 263 263	29 8 32 1 35 3 3 4 3 9 9	990,995 900,382 142,098 231,877 10,921	3,462,086 5,675,878 1,097,284 8,974,576 20,511	1,661,801 2,837,939 548,613 4,487,230 10,461
52 percent 53 percent 55 percent 56 percent 58 percent 58 percent	3,107 181,748 124,125 508 61,124	7 167,373 8 13,266,169 5 9,834,382 6 36,251 4 6,164,607	131,229 10,443,693 7,882,589 25,831 4,930,071	6,323 842,486 514,461 431 279,948	44,798 3,812,995 3,069,967 9,663 2,044,322	3,288 446,518 282,954 241 162,370	43,442 3,675,989 2,967,706 9,232 1,982,001	25.5 20.2 30.2 30.2 32.5 32.5	88.33 16.23	10,349 360,080 288,109 5,418 148,918	34,131 2,755,357 2,033,112 10,126 1,211,742	17,748 1,460,339 1,116,211 5,670 702,810
59 percent 60 percent 61 percent 62 percent 63 percent 63 percent	300 50,114 796 50,128	26,420 4 5,037,328 6 77,637 8 5,823,880 9 82,712	20,823 4,087,381 58,986 4,730,723 69,199	363 2,204 313,077 2,890	8,907 1,744,069 25,157 2,110,270 30,501	568 126,056 1,345 194,108	8,588 1,699,440 24,824 2,055,175 30,041	32.5 32.7 35.3 36.3 36.3	12.2 12.2 12.2 12.2 12.2 12.2 13.2 13.2	2,868 144,300 2,960 115,568 2,373	15,441 1,075,770 14,43 1,268,084 14,652	9,110 645,462 8,810 786,212 9,230
64 percent 67 percent 67 percent 69 percent 69 percent 70 percent 70 percent	28,180 17,709 383 11,399 8,170 29,749	2,754,418 63,904 72,117,337 1,17,337 1,17,337 1,17,337 1,17,337 1,17,337 1,17,337 1,17,337	3.219,067 2.274,181 50,102 1,736,783 1,343,929 9,724,956	119,456 3,178 87,463 60,320 3,282,507	1,504,978 1,099,788 25,016 863,680 689,817 5,687,735	117,980 78,841 2,129 59,475 41,621 2,297,756	1,468,303 1,073,671 24,352 839,648 676,751 5,546,896	37.1 38.1 38.1 40.7 46.2	24 4 8 4 4 7 7 5 8 4 4 4 0 7 7 5 8 4 4 0 0 7 5 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	75,208 53,737 1,029 39,956 30,525 29,749	887,027 666,049 14,619 519,910 406,713 3,773,627	567,697 439,593 9,795 353,539 280,632 2,641,539
Footnotes at end of table												

			Class	Classified by the highest marginal rate at which tax was computed	marginal rate at wf	nch tax was compr	per			Ø ₹	Classified by each rate which tax was computed	e uted
			Income sub	Income subject to tax	Tax generated	erated	Inox	ncome tax after credits	'n			
Tax rata classes	Number of returns	Adjusted gross income	At all rates	At marginal rate	At all rates	At mergnal rate	Total	As a percent Adjusted gross	Income subject	Number of refums	Income laxed at rate	penerated at rate
	69	(14)	(15)	91	61	80	(18)	(20)	(12)	(22)	(23)	(24)
toler Betwee and Betwee of Condules Scotters										i		
Total	46,212,686	776,750,832	509,146,815	74,029,064	118,494,517	20,381,574	109,251,413	14.1	21.5	40,212,686	509,146,816	118,499,844
14 percent 15 percent 17 percent 17 percent	1,551,283 1,705,754 1,746,953 1,697,921	9,082,018 11,589,232 13,788,117 15,173,344	805,897 2,549,828 4,354,928 5,930,730	905,997 844,074 961,022 636,967	112,859 365,382 644,244 906,110	112.840 126.611 137.764 142.284	10,844 122,793 364,816 653,920	14.28	1848 101	40,212,686 38,661,403 36,955,649 35,208,696	39,467,400 37,799,723 38,069,718 34,347,742	5,525,436 5,669,958 5,771,155 5,839,116
19 percent	7,991,601		48,378,402	18,411,998	8,072,265	3,118,260	6,828,455	7.1	13.7		113,488,694	22,512,852
22 percent 22 percent 22 percent 24 percent	8,029,322	144,705,189	90,250,427	18,015,851	18,426,256	3,963,487	14,430,921	10011	1811	25,519,174	63,975,259	18,474,557
25 percent	8,821,828	135,481,564	91,780,535	12,320,998	18,042,815	3,080,251	18,531,870		180	16,489,852	51,793,895	12,948,474
27 percent 28 percent 29 percent 31 percent	4,078,447	101,804,356	72,709,212	7,454,060	15,381,174	2,087,137	14,386,756	1511	18611	9,868,224	30,813,168	8,571,667
32 percent 34 percent	2,283,354	67,154,538	49,747,869	4,080,789	11,306,127	1,305,852	10.661,588	15.9	214	5,789,777	18,106,477	5,794,073
35 percent 36 percent 38 percent	1,199,385	41,045,309	30,960,346	2,175,586	7,571,223	783,211	7,221,767	17.6	181	3,506,422	11,403,814	4,105,373
39 percent 40 percent	703,239	27,711,256	20,980,051	1,289,359	5,495,513	502,850	5,265,957	19.0		2,307,057	7,704,631	3,004,806
41 percent 42 percent 45 percent	389,145	17,244,958	13,173,506	720,866	3,672,646 2,856,108	302,764	3,495,340	203	28.5	1,603,818	5,579,558	2,343,414
48 percent SO percent regular rate SO percent captal gans rate SO percent mannum lax rate	194,759 237,279 10,580 46,327	10,536,690 14,578,422 795,149 5,282,984	8,144,177 11,298,144 608,748 4,215,247	353.817 857,866 98,946 1,759,606	2,534,173 3,764,959 220,447 1,739,774	169.832 428.934 48.470 879,792	2,425,883 3,621,453 213,70 1,660,667	25 26 31 88 1.8	33.32.8	958,018 761,493 116,692 209,551	3,403,085 5,021,471 907,473 8,100,546	1,633,481 2,510,735 4,050,221
S2 percent S5 percent S6 percent S6 percent S8 percent	179,456 94,908 94,908	13,188,504 8,310,532 5,889,017	10,381,717 6 649,719 4,721,248	840,102 423,496 261,551	3,791,035 2,616,156 1,959,879	445,254 232,923 151,899	3,654,359	323	36.2 1403	352,838 206,435 139,505	2,724,111 1,647,522 1,146,067	906,137
SS percent F) percent F) percent F) percent C) percent C) percent	36,019	4,183,442	3,414,552	170,834 707,825	1,478,456	102,501	1,440,632	3881	422	78,492	1,006,069	510,251
64 percent 66 percent 67 percent 68 percent	12,257	3,332,202 2,244,738			-	98,362 61,414 	1,253,470 871,794 672,337	376	474 474 481	51,386 35,275 - 26,303	697,486 509,403 	336,206
59 percent 70 percent	19,798		1,089,728	49,325	565,384 4,329,559	34,034	4,217,650	463	56.7		2,754,965	218,046

otes at end of table

Table 3.12-income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed-Continued

All ingress are souriates based thi Salights—inclining amounts are in incusators or uclears	o source and a sou	(custo)	Class	fied by the highest	Classified by the highest marginal rate at which tax was computed	nch tax was compu	hen			5	Clessified by each rate	9	
			Income subject to tax	ject to tax	Tax generated	rated	loc luci	Income tax after credits ^a	-				
Tax rate classes	Number of	Adjusted		¥	,	¥		As a percent of-	ant of—	Number of	Іпсоте	income tax	
	refurs	gross	At ell	margnal	At all	margnal rate	Total	Adjusted gross income	Income subject to tax	returns	rata	generated at rate	
	(52)	(26)	(27)	(58)	(53)	(30)	(31)	(35)	(33)	(34)	(32)	(36)	
Separata Returns of Huabands and Wives													
Total	1,590,212	14,036,389	112,777,311	1,347,392	2,066,745	370,500	1,908,413	13.6	20.8	1,590,212	9,177,311	2,066,795	
14 percent 15 percent 16 percent 17 percent 18 percent	100,231 101,815 67,733 96,507	247,231 5 314,254 3 256,758 7 426,511	22.547 75,148 84,613 169,567	22,547 24,240 16,880 24,807	3,154 10,770 12,523 25,914	3,157 3,636 2,701 4,217	403 5,874 8,340 19,124	0 1 6 4 0 0 0 0 0	8 7 8 8 6 E	1,590,212 1,489,981 1,320,433	767,537 718,323 677,097 636,770	107,455 107,748 108,335 108,251	Indivi
19 percent 21 percent 22 percent 23 percent 24 percent	340,950	1,924,656 179 2,295,953	1,008,569	290,091	267,531	63,820	237,352	103	13.6	1,223,926 	1,466,285	397,596	dual Hel
25 percent 28 percent 29 percent 29 percent	176,666	1,817,539	1,217,867	157,871	239,125	39,468	220.322	12.4	20.0	411,431	980,733 671,058	245,183	urns/1
	106,3	1,570,9	1,170,384	107.794		34,494	254,229		21.7	263,870	423,016	135.365	9/6
35 percent 36 percent 38 percent	68,520	1,139,3	889,632	67,392	218,186	24,261	211,160	185	123	157,611	245,574	88,407	нах
39 percent 40 percent 42 percent 42 percent	53,789	2 207,366	799,186	46,140 	208,933	17,995	199,400	19.7	250	89,091 35,302	116,744	45,530	Comp
45 percent By percent So percent capital rate So percent capital rate So percent capital gans rate So percent navenum tax rate Si percent	5.081 1.944 1.944 1.05°					3.282 2.736 3.02	33,192 15,712 16,712	22 18 27 27 27 1	82 88 87 1 I	25,130 12,210 907 1	38,707 25,090 34,166 6,850	17,418 17,083 3,425	utation ai
S2 percent S3 percent S5 percent S5 percent S6 percent	2282 2.882 1.068 1.006	2 77,865 8 50,021 6 51,159	61,976 38,035 41,451	2,384 3,812 2,812	21,960 15,160 17,440	2,097	21,630	27.58 7.88 7.58	1 4 8 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7,242	31,246 26,707 19,896	16,580	nd Tax F
59 percent 60 percent 61 percent 62 percent 63 percent		698 54,883 698 47,709	11,806	3,005	18,545	2,107	17,762	32.4	39 1 25	2,876	15,037	9,022	lates
64 perconn 67 perconn 67 perconn 68 perconn 70 perconn 70 perconn	3 # F T R	156 53,322 156 15,799 149 5,046 15,74 16,312 392 185,948	42,090 12,187 4,392 12,551 127,551	2419 '981 "316 "437 70,346	20,462 6,280 7,341 3,071 83,453	1,548 '648 '215 '302 49,242	20,335 *6249 *2,290 *3,034 77,326	38.1 39.6 45.4 48.1 41.6	513 1 22 1 442 1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	1,310 652 497 448 923	8,943 5,927 4,785 4,308 87,720	5,724 3,912 3,254 2,973 61,404	
Footnotes at end of table													

3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued All figures are estimates based on samples-money amounts are in thousands of dollars)

126,189 146,750 105,137 86,881 70,050 53,904 597,687 4,061,294 3,165,577 2,174,712 1,448,236 979,628 676,171 501,516 370,628 287,744 423,694 310,121 79,405 324,432 income tax generated at rate Classified by each rate which tax was computed 8,698,849 5,363,835 3,378,027 2,181,197 475,048 029,523 757,222 Income axed at rate 22.633,462 20.662,598 19.081,201 17,580,564 21,681 5,408,423 3,396,941 2,080,701 135,302 320,707 43,122 16,283,091 7,913,791 returns (46) 14.11.00 Adjusted gross income income tax effer credits 18118 2,985,316 3,301,470 2,822,556 1,988,953 1,547,681 783,474 753,603 27,600 134,448 384,649 241,047 Fotal 43 Clessified by the highest marginal rate at which tax was computed 737,502 176,242 324,657 198,973 132,704 At marginal rate Tax generated 27,776,383 3,231,859 3,674,257 3,075,204 2,131,279 1,639,345 .120,343 832,326 643,307 778,886 1 21.949 21.949 138.473 1186,495 174,708 169,776 151,549 105,909 159,086 At alf refes 508.159 391,818 386,331 309,715 ,605,849 3,511,915 — — 1,904,967 1,202,433 1,202,433 686,115 428,077 260,626 158,919 115,608 234,101 124,553 16,742 151,463 At nargina rete 9 subject to tax 17,996,823 4,570,210 3,253,281 2,407,708 1,610,057 57,710 329,533 1.078,213 631,022 27,047,443 508,159 1,182,517 1,886,968 2,255,924 14,113,477 17,405,264 9,503,055 2,750,945 391.652 362,722 311,405 209,330 367,136 Income At all refes (38) 24,392,193 12,338,184 5,596,656 5,358,664 5,806,592 5,723,194 26,719,912 24,122,715 5,796,774 4,120,400 2,996,036 3.382,682 2,753,723 77,141 799,003 Adjusted gross income (38) 2,505,368 22,633,462 1,970,864 1,581,397 1,500,637 1,297,473 734,745 469,396 46.422 1,215 4,605 Numbar of refurns (37) percent percen Returna of Single Parsons rate classes

as at and of tabl

Table 3.12—income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued Its tones or service—nowy snown as a boson of colors!

The stand classes Magnific Color					Classif	Classified by the highest marginal rate at which tax was computed	narginal rate at wt	nch tax was compu	pg			Ö E	Classified by each rate at which tax was computed	petr
Transfer Property			-		Income sub	ect to tax	Tax gene	srated	ooul	me tax after credit	18			
Fig. 19 Fig.	1 ax 1800 CA655955	Number	5 8	Adjusted gross income	At all	At marginal rate	At all	At marginal refe	Total	Adjusted gross income	Income subject to tax	Number of returns	Income taxed at rate	income tax generated at rate
Trans. of leasts of least-scales 1945		(48)		(20)	(51)	(52)	(53)	(54)	(55)	(95)	(57)	(88)	(69)	(60)
Table Tabl	Returns of Heads of Household													
Column C		-	280,412	44,068,039	25,315,250	3,830,786	5,123,582	859,352	4,321,729	9.6	17.1	4,280,412	25,315,250	5,123,481
1,000,000 1,00		-	420,761	1,916,776	222,854	222.854	31,143	31,200	1,949	0.1	0.0	4,280,412	4,082,505	571,551
Part			487,659	2,621,428	733,719	246,060	107,664	39,370	8,445	0.3	121	3,859,651	3,618,052	578,888
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,			971,477	6,872,505	2,917,140	974,186	467,210	175,354	261,175	38	9.0	3,371,992	5,775,216	1,039,539
1,000,000 1,00			216,737	6,844,186	3,751,272	719,612	636,854	136,726	524,888	1.7	14.0	2,400,515	4,004,812	780,814
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	27 percent 22 percent 23 percent 24 cercent	96	389,747	6,948,055 5,244,409	4,339,388	360,853	779,517 659,660	128,225	578,496	1861	15.4	1,642,600	1,614,377	371,307
1,11,12 1,11	25 percent	2,5	152,396	3,650,703	1,961,816	203,857	499,150	50,964 35,927	451,366 376,618 259,757	13.6	19.2		995,255 619,670 371,892	248,814 167,311 104,130
1,000 1,00			49,148	1,116,383	827,669	41,301	186,746	12,803	176,111	15.8	21.3		250,637	769.77
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			27,007	694,586	514,151	28,025	121,343	8,968	115,175	16.6	22.4	104,668	183,347	179,671
Property of the control of the contr			19,087	569,655 328,003	400,752 246,918 336,716	10,012	98,263 62,914 88,471	3,885	55,067 85,067	1683	2232	28,574 47,841	136,160	29,825 29,825
1,000 1,00		: :	1	1		1	1	1				ı	1	1
Protection of the control of the con	40 percent 41 percent 42 percent 45 percent		6.516	233,392	194,817	4,166	56,019 56,019	1,708	45,411 54,395 17,784	19.5 21.3 20.6		27,390	38.88 28.88 28.88 28.88 28.88 28.88	24,188 40,186 35,192
Company of the comp	48 percent		2,464	120,139	90,381	1,677	28,598	908	26,272	21.9				16,277
3,177 11,129 6,290 4,784 5,100 11,129 6,200 4,138 5,288 4,442 5,100 11,129 6,100 11,129 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 6,100 11,129 11,129 6,100 11,129 6,10	50 percent regular rate 50 percent capital gains rete 50 percent maximum tax rate 51 percent		1 889 1	.27,860 159,355	123,162	6,98, 1,56,657	7,883 51,664	32,450	*7,811 49,545 13,807	31.12			24,142 225,138 20,511	12,070 112,578 10,461
Page			3,107	167.373	131,229	6,323	44,798	3,288	43,442	56.0				17,748
Property	53 percent 55 percent 56 percent		1 8 8 8	36,251	116,623	6,574 431 5,586	42,156 9,663 67,003	3,616 241 9,040	41,230 9,232 62,788	28.25.28 1 28.55.51		7,805 5,418 5,533	37,05 10,128 67,34	20,379 5,670 26,552
1	59 percent		300	26,420	20,823	963	6,907	98	8,588	32.5			15,441	9,110
Personnel 258 (26.415) 46.600 3.000 22.159 2.2600 3.83 46.600 9.00	BO percent 61 percent 62 percent 63 percent		1 85 85 8	39,045	31,404	2,204	13,879	1,345	24,824 13,780 30,041	36.320			14,443	8,810 4,895 9,230
200 5294 1750 1550 1550 1550 1550 1550 1550 1550	64 percent	8-	258	62,419	49,693	3,005	23,159	1,923	22,650	36.3	45.6		16,322	10,446
172 37.256 29.266 970 15.450 669 15.189 44.0 51.8 51.8 15.550 67.7 50.0 15.450 67.7 59.0 67.7 59	bb percent 67 percent 66 percent		388	39,5904	50,102 30,696	3,178	25,022	2,129	24,352	38.1	28.8	-	11,085	9,795
200,000	69 percent 70 percent	1:	498	235,952	193,919	970 72,136	15,453	50,495	112,519	47.7	88.		77,103	53,008

Testimate aboud to used with categorisms of the small number of sample returns on which is based. Obes not reclosed as from recapture of her house rock lax on accumulation detributerors of bustas, or lax from special income arenaping. HOTE Detail may not add to subt incomes of forwarding. Table 3.13—Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income In Spare are semante based to samples—mony amount as an infocuency of polents

		b) makes of	ļ.,	-	H							Tax genera	Tax generated at specified rate	of rate					
		returns				ă		14 percent			15 percent	#		16 pe	percent			17 percent	
Size of adjusted gross income	ē	with income subject to tax	e income		to tax	generated at all rates	Number of ratums	income subject to tax	Tax generated at rata	Number of ratums	subject to tax	Tax generated at rate	Number o	of subject to tax		Tax Nu generated at rate	Number of returns	Income subject to tax	Tax generated at rate
		ε	(2)		(3)	(4)	(2)	(9)	E	(8)	6	(10)	(11)	(13)	H	(13)	(14)	(15)	(16)
Total		69,718,772	72 674,866,988	_	670,686,818 153	153,461,227	88,716,772	55,156,900	7,721,966	60,813,982	2 48,450,465	65 7,267,570	570 81,264,667	Ļ	19,541,479 7;	7,926,637	54,109,693	43,435,772	7,384,081
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000		11,851 11,851 1,906,449 3,292,361	3,5		*2,274 47,620 815,401 3,100,796 5,787,347	*318 6,805 87,091 455,257 895,508	*14,763 111,851 1,906,449 3,292,361 3,491,052	2,274 33,846 551,354 1,549,544 1,914,703	*318 4,738 77,190 216,936 266,058	42,520 241,762 2,757,481 2,731,739	12,485 42,710 11,065,630 1,312,941	85 1,873 10 6,407 30 159,845 41 196,941	373 *14.921 107 53.485 345 1.457,518 341 2,665,233		-1,289 15,836 432,149	2534 2,534 59,144 203,993	21,500 211,209 2,267,442	*5,469 35,414 873,332	*930 6,020 148,466
\$5,000 under \$6,000 \$6,000 under \$6,000 \$7,000 under \$8,000 \$8,000 under \$0,000		4,255,464 4,090,315 3,832,547 3,618,956 3,331,528				1,546,670 2,042,258 2,496,890 2,942,307 3,210,980	4,255,464 4,090,315 3,832,547 3,618,956 3,331,528	2,622,085 2,894,046 2,840,768 2,762,999 2,762,997	367,092 405,166 397,708 386,820 389,733	3,204,055 3,369,012 3,336,979 3,134,672 2,952,102	2 2,008,331 2,269,756 2 2,249,975 2 2,237,452	31 301,250 56 340,463 75 337,496 52 335,618	250 3,274,220 463 3,458,710 496 3,437,822 518 3,238,739		1,576,241 1,890,571 2,231,241 2,505,069 2,486,220	252,199 302,491 356,989 400,811	2,527,800 2,304,574 2,516,869 2,781,511 2,781,511	1,245,239 1,107,438 1,326,425 1,711,514 1,926,480	211,691 188,264 225,492 290,957 327,502
\$10.000 under \$11.000 \$11.000 under \$12.000 \$12.000 under \$13.000 \$13.000 under \$13.000		3,200,381 2,905,315 2,921,572 2,755,239 2,727,050				3,584,649 3,734,692 4,171,863 4,412,420 4,785,363	3.200,381 2.905,315 2.921,572 2,755,239 2,727,050	2.622.030 2.425.961 2.519.406 2.401.566 2.433.324	367,084 339,635 352,717 336,219 340,665		2,308,318 0,2,148,466 0,2,304,333 0,2,225,076 11,2,315,445	346,248 66 322,270 33 345,650 776 333,761 45 347,317	248 3,138,772 270 2,878,557 350 2,901,436 761 2,735,972 317 2,719,750			405,928 381,325 398,493 380,338 387,894	2,770,802 2,565,761 2,670,383 2,553,594 2,599,556	2.144,111 2.050,802 2.253,200 2.192,904 2.297,773	364,499 348,636 383,044 372,794 390,621
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000		11,184,796 6,645,004 3,625,818 3,633,647 946,576			127,612,880 24 102,496,719 21 70,825,686 15 97,984,112 25 47,471,827 16	24,856,508 21,255,992 15,767,841 25,220,218 16,652,474	11,184,796 6,645,004 3,625,818 3,633,647 946,576	10,358,218 6,393,017 3,523,473 3,536,090 3154,409	1,450,151 895,022 493,286 495,053 128,017	10,766,615 6,528,345 3,580,203 3,591,741 932,158	5 9.939,187 5 6,277,398 13 3,477,969 11 3,494,347 8 900,140	98 941,610 69 521,695 47 524,152 40 135,021	- 9 G. E.		0.336.948 1) 6.388.571 1) 3.523.111 3.535.952 914,224	,653,912 ,022,171 563,698 565,752 146,276	10,743,746 6,522,533 3,579,893 3,591,456 932,115	9,909,761 6,272,067 3,476,783 3,493,965 900,012	1,684,659 1,066,251 591,053 593,974 153,002
\$100.000 under \$200.000 \$200.000 under \$500.000 \$500.000 under \$1,000.000 \$1,000.000 or more		184,539 36,189 4,012 1,348		-	19,002,030 7,909,270 2,015,489 2,143,555	8,519,563 4,214,494 1,218,210 1,382,857	184,538 36,189 4,012 1,348	177,503 34,374 3,739 1,226	24,850 4,812 523 172	35,513 3,912 1,318			26,194 5,055 546 4 546 4 179	184,437 36,171 4,011 1,348	34,364 3,738 1,225	28.385 5,498 196	181,563 35,505 3,910 1,317	174,557 33,694 3,637 1,195	29,675 5,728 618 203
		85	18 necent			19 percent			Tax gene	Tax generated at specified percent	rate	Continued 22 percent			23 percent			24 percent	
Sga of adjusted gross income		Number of returns		Tax generated at rate	Number of ratums	Income subject to tax	Tax generated at rate	Number of returns		Tax generated at rate	Number of returns		Tax generated at rate	Number of raturns	Income subject to tax	Tax generated at rate	Number of ratums	Income subject to tax	Tax generaled at rate
		(71)	(81)	(61)	(20)	(21)	(22)	(23)	(54)	(25)	(56)	(27)	(28)	(59)	(30)	(31)	(35)	(33)	(34)
Total \$1 uxber \$1,000 \$1,000 uxber \$2,000 \$2,000 uxber \$3,000 \$2,000 uxber \$4,000			5,775,216	1,039,539	53,418,307	152,280,530 -33 18,059	28,927,601	11,528,277	19,339,497	4,061,294	28,044,750	68,057,405	19,372,629	1,016,509	1,614,377	371,307	7,913,791	13,189,902	3,185,576
\$4,000 under \$5,000 \$6,000 under \$7,000 \$7,000 under \$7,000 \$7,000 under \$9,000 \$9,000 under \$1,000 \$9,000 under \$1,000	* :	*6.025 176,143 390,966 373,832 404,262 352,706	.892 85,894 396,237 581,703 735,737 686,795	16,461 71,683 104,707 132,433	2,402,188 2,161,931 2,170,933 2,595,782 2,771,122	(10) (0) 41 41	411110	876,544 1,639,402 1,499,498 1,244,607	228,923 1,585,826 2,626,458 2,409,881	48,074 333,023 551,558 506,075		4,035 47,854 109,360 165,312 215,940	24,059 36,369 47,507	1 1 1 1	1 11131		.5,970 589,649 1,119,736	.5,907 152,796 1,058,121	1,418 36,671 253,949
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$14,000 under \$14,000 \$14,000 under \$15,000	1 1	284,915 264,945 204,971 169,168 114,150	550.318 525.340 405.134 336.429 228.255	99,057 94,561 72,824 60,557 41,086	2,891,960 2,739,207 2,823,324 2,700,257 2,692,821									*1,248 65,246 123,184 124,050 101,344	*495 23,207 103,298 165,363 160,941			1,743,426 1,636,185 1,438,870 1,271,063 1,051,406	418,422 392,684 345,329 305,055 252,337
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$20,000 \$30,000 under \$50,000 \$50,000 under \$100,000		411,780 113,390 45,358 41,687	822,350 226,669 90,716 28,142	148,023 40,800 15,005 5,066	11,128,567 6,633,977 3,623,566 3,632,947 946,015	39,577,300 25,246,186 13,962,238 14,053,270 3,626,344	F. 4.010	2***	2,9000-	85 B L 14	8,920,789 6,117,886 3,419,344 3,444,423 884,663	82550	લે લે લે લે	384,962 111,738 45,358 41,666 14,071	730,247 221,396 90,716 83,330 28,142	167,957 50,921 20,865 18,166 6,473		2,974,057 936,610 394,214 371,536 120,350	224,786 24,611 89,169 28,884
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		2,828 865 100 30	230 230 80 80	1,018 239 36	36,158 4,009 1,347	703,688 136,006 14,744 4,838	25,841 2,801 919	13,533 3,441 507 210	27,066 6,878 1,014 4,20	213 213 88		676,268 129,058 13,728 4,416	148,779 28,393 3,020 972	2,828 664 30	200 200 80 80	1,301 305 46 14	3,437 9,437 210	27,056 6,870 1,012 420	8,493 1,649 243 101
Footnotes at end of table																			

Table 3.13—Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

and the second of the second o								Tay once	wated at spe	beuntool—eter before te before para	penuluo							
		25 percent			27 percent			28 percent			29 percent			31 percent			32 percent	
Size of adjusted gross income	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	income subject to tax	Tax generated at rate	Number of returns	subject to tax	Tax generated at rate	Number of refurms	Incoma subject to tax	Tax generated at rate	Number of returns	income subect to tax	Tax generated at rate	Number of returns	income subject to tax	Tax generated at rate
	(32)	(36)	(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(25)
Total	23,113,134	62,468,731	15,617,183	3,792,640	905'886'5	1,615,547	10,522,958	31,656,118	8,883,713	2,080,701	3,378,027	979,628	1,499,772	2,431,834	753,669	6,158,315	18,712,841	5,988,109
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$5,000	11111	11111	11111	11111	11111	TTIII	11111	11111	11111	11111	11111	TTTTT	11111	11111	11111	11111	11111	1111
55.000 under \$6.000 \$6.000 under \$7.000 \$7.000 under \$8.000 \$8.000 under \$8.000	52,884	23,18	5,788 1,535	11111	11111	11111	11111	11111	11111	11111	11111	11111	TITIT	ТПП	11111	ППП	11111	11111
\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$13,000 \$12,000 under \$14,000 \$14,000 under \$16,000	495,204 809,893 738,877 697,209 625,671	219.894 740.572 1,138.549 1,266.945	54,974 185,143 284,637 316,736	*2,496 83,732 501,989 457,668	7,334 7,334 286,013 568,658	.452 1,980 72,364 153,538	32,825 48,184 47,200 49,656	16,948 49,637 61,866 83,123 87,507	4,745 13,898 17,322 23,274 24,502	111189.	1.2,636	11112	1,248	11115	11118	72,938 11,242 32,847 37,832	*993 40.872 53,665	-318 1,310 13,079 17,173
\$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000	5,183,434 6,081,691 3,588,417 3,617,477 943,540		-400	-	- 2	782,803 300,518 129,945 122,624 39,851	200.00	0,000	3,2,1	1,166,745 454,221 195,514 185,350 59,782	£ 9 E E E	382.50%	461,472 484,499 231,669 226,094 73,606	481.161 863,474 446,484 451,313 146,943	149, 138, 139, 45,	- 6	227,566 95,051 2,665,863 11,330,900 3,472,464	72,821 30,416 853,076 3,625,888 1,111,188
\$100,000 under \$200,000 \$500,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,000,000	184,205 36,099 4,007 1,346					2,206 327 129							16,253 4,086 606 239				674,472 128,789 13,712 4,400	215,831 41,212 4,388 1,408
								Тах феле	arated at spe-	Tax generated at specified rate-Continued	Continued							
		34 percent			35 percent			36 percent			38 percent			39 percent			40 percent	
Sae of adjusted gross income	Number of returns	subject to tax	Pax N ganerated at rate	Number of returns		Tax generated at rate	Number of ratums	income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	income subject to tax	generated at rate	Number of ratums	Income subject to tax	Tax generated at rate
	(23)	3	(99)	(26)	(57)	(99)	(69)	(09)	(61)	(62)	(83)	(64)	(99)	(99)	(67)	(89)	(69)	(02)
Total	976,560	-	501,516				4	12,785,385	4,602,739	483,143	835,708	317,569	2,396,148	7,821,375	3,050,336	320,707	1,059,234	453,694
15 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$2,000 \$4,000 under \$5,000	11111	11111	11111	11111		11111	11111	11111	11111	11111	11111		-	TTITI	11111	11111	11111	11111
\$5.000 under \$6.000 \$7.000 under \$1.000 \$7.000 under \$6.000 \$5.000 under \$6.000 \$5.000 under \$1.000	11111	11111	11111		11111	TITITI	11111	11111	TITT	11111	11111	11111	11111	11111	ППТ	11111	11111	11111
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000	THE	(1111)	11111	11111		11111	1,386	1 1 25.7.7	111587.2	11111	1111	11111	11111	11111	11111	11111	11111	11111
\$15,000 under \$20,000 \$22,000 under \$20,000 \$22,000 under \$20,000 \$50,000 under \$100,000	69,028 362,275 183,920 184,216 59,581	w∞∞-	9.592 196,891 119,496 123,235 40,404	21,057 39,224 13,731	27.2	9,738 25,835 9,546	92,576 212,516 282,832 2,566,604 933,170	~ €	2°-		26-	2 -		66				61,786 241,336 92,697
\$100,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$10,000,000 \$1,000,000 or more	3,424		2,328 2,328 344 142	2,828		1,980 463 21 21	183,533 36,022 4,003 1,341	700,563 135,530 14,721 4,815	252,203 48,791 5,300 1,733	16,157 4,086 239	32,287 8,171 1,212 478	12,269 3,105 461 182	31,904 3,395 1,101	667,224 127,239 13,500 4,335	260,217 49,623 5,265 1,691	2,52 2,53 2,53 2,53 3,53 3,53 3,53 3,53	53,176 13,656 2,020 834	21,270 5,462 808 334
Footnotes at end of table																		

Table 3.13—Hetums With Income Subject to Tax: Tax venetaive by naive and by size or Adjusted viruse income—Continued Juligora are serials based on anyber-more, since househ of obtain

	4	41 percent	-	45	percent	r	*	45 percent	ark is name	percent 48 perce	48 percent		90 ber	50 percent regular	rate	S0 pero	50 percent capital gams rate	ens rate
Size of adjusted gross income	Number of returns	Income subject to tax	Tax generated at rate	Number of refums	Income subject ge to tax	Tax generated st rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of ratures	subject to tax	Tax generated at rate	Number of returns	subject to tax	Tax generated at rate
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(62)	(80)	(81)	(82)	(83)	(84)	(85)	(96)	(87)	(88)
Table 1	34,229	58,946	24,166	1,686,510	5,731,934 2	2,407,412	1,466,760	5,409,291	2,434,181	980'086	3,462,086	1,691,801	900,382	5,675,678	2,837,939	142,096	1,097,284	548,613
	11111	11111	11111	11111	11111	11111	11111	11111	1711)	11111	11111	11111	11111	11111	11111	11111	11111	11111
SC000 under \$5,000 \$5,000 under \$7,000 \$5,000 under \$5,000 \$6,000 under \$5,000 \$6,000 under \$7,000	11111	11111	11111	11111	11111	TITIT	11111	11111	11111	11111	11111	11111	11111	11111	11111	11111	11111	11111
\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$13,000	11111	11111	11111	11111	11111	11111	11111	11111	11111	11111	11111	11111	THIII	11111	11111	11111	11111	
\$15,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$50,000 \$25,000 under \$50,000 \$50,000 under \$100,000	1,298	25,306	10,375	11,459 11,459 6,964 588,277 848,272	17,328 17,328 13,304 1,566,016 3,308,324	*683 7,278 5,588 657,727 1,389,496	6.335 9.548 365,672 861,350	6,368 8,714 1,097,220	2,866 3,921 493,749 1,516,536	*398 *1,916 74,937 707,833	*3,203 112,894 2,532,322	120 1,537 54,189 1,215,515	1,365		"2.383 112.842 1,872.050	3,514	*5,245 395,319	-2.622 197,643
\$100,000 under \$200,000 \$500,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2,328 662 100 30	2,656 1,319 200 60	2,319 541 25 25			284,448 54,488 5,836 1,869	35,917 3,995 1,337	754,324 149,996 16,894 5,695	339,446 67,498 7,602 2,563	168.801 32.436 3.486 1,128	667,348 128,032 13,656 4,380	320.327 61,455 6,555 2,102	3,881 1,305		894,249 136,568 14,913 4,936			234,338 92,757 15,154 6,099
	Paccad (2	So percent maximum lay rate	x coto	15	percent			Tax gener	rated at spe	Tax generated at specified rate—Continued perceit	Sa percent			55 percent			Se percent	
Size of adjusted grass income	Number of refums	income subject to tax	8.	Number of refums	come ubject o tax	Tax N generated at rate	Number of returns		Tax generated at rate	Number of returns	_	Tax generated at rate	Number of returns	income subject to tax	Tax generated at rate	Number of returns		Tax generated at rate
	(68)	(06)	(16)	(35)	(83)	(94)	(66)	(96)	(26)	(88)	(66)	(100)	(101)		1	(104)	(105)	(106)
Total \$1 under \$1000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$2,000		9,974,576	4,487,230	10,921	20,511	10,461	10,349	<u>g</u>	17,748	360,0	2,755,357	1,460,339	288,109	2,033,	1,116,2	6 1 1 1 1 1	8 11111	5,67
\$5,000 under \$6,000 \$7,000 under \$6,000 \$7,000 under \$6,000 \$9,000 under \$9,000 \$9,000 under \$1,000	11111	11111	11111	11111	11111	11111	1 + 1 1	11111	13111		11111	11111	3 ())	11111	11111	11111	TITIT	
\$11,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$12,000 \$12,000 under \$12,000 \$12,000 under \$12,000	11111		11111	11111	11111	11111	11111	11111	11111			11111	11111				11114	11111
\$20.000 under \$20.000 \$25.000 under \$20.000 \$25.000 under \$30.000 \$50.000 under \$30.000	-749 109,564	1,363,557		1,972	3331	7,019	1,542	.3,764 23,521	1,957	3.536	-		17,430	57,841		11112	11118	67.6
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 on more	19,506 1,583	4,326,242 2,400,841 466,143 416,101	2,163,096 1,200,416 233,071 208,051	343 59 16	2,582 688 118 32	350	1,307 347 59	5,166 1,380 236 64	2,686 718 123 33		827,165 160,460 22,952 8,881	438,397 85,044 12,165 4,707	91,567 17,116 2,437 957		492,702 99,969 14,261 5,527		2.612 702 116 32	8 % s = =

Table 3.13—Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

								Tax gent	Tax generated at specified rate—Continued	fied rate—Con	penut							
	ĺ	58 percent			59 percent			-			-1			62 percent			63 percent	
Sze ol adjusted gross moone	Number of returns	income subject to tax	Tax generated at rate	Number of returns	income subject to tax	Tax generated at rata	Number of refums	Income subject to tax	Tax generated at rate	Number of ratums	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of raturns	income subject to tax	Tax generated at rate
	(107)	(108)	(109)	(011)	(111)	(112)	(113)	(114)	(115)	(914)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
Total	149,918	1,211,742	702,810	2,868	15,441	9,110	144,300	1,075,770	645,462	2,960	14,443	9,910	115,568	1,268,084	786,212	2,373	14,852	162,6
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000	LEI	111	111	111	111	111	TII	111	111	111	111	111	111	111	111	111	111	111
\$3,000 under \$4,000 \$4,000 under \$5,000	H	TT	TT	П	11	11	TT	TT	1.1	ΤÏ	11	11	11	П			11	1.1
\$5,000 under \$6,000	Т	1	1	T	Т	1	1	ı	1	ı	1	Т	1	T			1	1
57,000 under \$8,000	1 1	11	1 1	IT	П	1.1	H	П	11	ιī	1 1	I 1	П	i i i i i	11	11	11	1.1
\$9,000 under \$10,000		1		Ī	_	11			1 1	П	11	1 1	IT	1 1			11	11
\$10,000 under \$11,000	1 1	1 1	1 1	11	11	11	11	1 1	1 1	1 1	11	11	П	П			T	1 1
\$12,000 under \$13,000	ı	1	1		1	T	1	ı	1	1	ī	T	T	T			T	1
\$14,000 under \$15,000	1 1	H		I	ľ	П	11	11	H	11	П	11	1 1	11			11	1.1
\$15,000 under \$20,000 \$20,000 under \$25,000	11	1.1	11			П	11	11	1.1	11	TT	П	11	II			11	1 1
\$25,000 under \$30,000 \$30,000 under \$50,000	-421	1,059	٠			ΤÍ	14	-82	*37	1 1	11	П	11	П	TT		11	П
\$50,000 under \$100,000	39,927	183,671				3,509	36,393	159,925	95,955	1,305	5,191	3,167	23,159	138,589			2,420	1,525
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	90,507 15,206 2,070 785	819,937 173,695 24,223 9,156	475,563 100,743 14,049 5,310	1,199 357 60 60	5,948 2,090 380 96	4,089 1,233 212 572 57	86,628 17,853 2,437 948	689,722 189,739 26,208 10,054	413,833 113,879 15,725 6,032	1216 363 69 61	6,632 2,172 356 92	225. 713. 86.	69,399 19,464 2,561 985	740,400 327,494 44,572 17,029	203,048 27,635 10,558	1,253 878 88 81	2,327 2,927 2,54 2,54	5,494 1,844 76
								Tax gen	Tax generated at specified rate—Continued	fied rate—Con	penua							
		64 percent			66 percent			67 percent			68 percent			69 percent			70 percent	
Size of adjusted gross income	Number of returns	income subject to tax	Tax generated at rate	Number of refums	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at reta	Number of returns	income subject to tax	Tax generated at rate
	(125)	(156)	(127)	(128)	(129)	(130)	(131)	(135)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)
Total	75,208	720,788	567,697	53,737	666,049	439,592	1,029	14,619	9,795	39,956	519,910	353,539	30,525	406,713	280,632	29,749	3,773,627	2,641,539
\$1 under \$1,000 \$1,000 savies \$2,000	1 1	1	11	11		11	FI	1	1	1	1		1	I	711		11	1
\$2,000 under \$3,000	1	Т	1	Τ	1	1	I	1	1	T	T	T	1	T	1	1	1	ŀ
\$4,000 under \$5,000	II		II	_		1	11	11	11	П	l I		11	1 1			1 1	11
\$5,000 under \$6,000 \$6,000 under \$7,000	11	11	11	11	11	TT	11	1.1	П	П	11		П	П	11	П	11	I I
\$7,000 under \$8,000 \$8,000 under \$9,000	11	П	1 1			11	İT	1 1	Ti	11	11	11	11	17			11	1.1
\$9,000 under \$10,000	ı	1	1	T		1	ı	Т	1	T	1		1				T	1
\$10,000 under \$11,000 \$11,000 under \$12,000	1 1	H	1 1		11	11	11	П	П	11	1 1	11	1 1				H	1.1
\$12,000 under \$13,000 \$13,000 under \$14,000	11	11				11	()	1 1	1 1	11	11		11				11	1 1
\$14,000 under \$15,000	Т	1				ī		1	ı	1	1		1				1	1
\$15,000 under \$20,000 \$20,000 under \$25,000	11	11			11	П		11	TT	11	П		11	ÌΙ	TT	TT	11	1 (
\$20,000 under \$50,000	1 1	1 1 3				1 1 8		1 1	TT	1 1	11;		1 1				11	1 1
\$100,000 under \$200,000	41.177	425.056				150.215		5.888	3945	13075	110.279		2069	41			107.307	75.115
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	20,267	337,905 46,101 17,331	216,259 29,505 11,092	20,952 2,671 1,002	343,962 47,639 17,606	31,442	£88.	7,288 1,135 309	2887 2002	21,373	334,036 48,620 17,571	33,062	19,632	286,997 49,084 17,836	198,028 33,868 12,307	19,169 3,704 1,287	1,160,243 962,534 1,523,543	812,170 687,774 1,066,480
*Estimate should be used with caution becar	because of the small	number of san	pie returns on	which it is base	7					1								

The column The		E N	her of								Tax ger	Tax generated at specified rate	offed rate				
The color for		9	ums	Taxable	Income	generated		14 p				15 percent		_	16	percent	
Column C	HUCOUR SKOB DRISTIDE DE 875C	78.02	spoome spect tax	ncome	subject to tax	et ell rates				Tax enerated at rate	Number of returns	income subject to tax	Tax generate at rate	2	10		Tax jeneraled at rate
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,				(2)	(3)	(4)	(5)		(6)	6	(8)	(6)	(10)	Ē		(21)	(13)
See d shared gots now were first to the control of	Total	*		512,850,836	509,146,815		_	_	467,400	5,525,436	36,661,403	37,789,72			L	6.069,718	5,771,155
Supplied to the control of the contr	\$1 under \$1,000		T	7	1			Ī	1	!	-			1	T	1	ţ
1,000 1,00	52,000 under \$2,000		3 084	*574	1574			3.084	*574	1 88	ł		1 1		Î	1 1	
1,00,500 2,000	\$3,000 under \$4,000 \$4,000 under \$5,000		94,369	342 884	18,799 342 RR4			4,389	19,789	2,772	117 207	22 19		320	1 1) 1	1 1
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	\$5,000 under \$6,000	_	224.041	1 212 076	1 212 076		Ī	4041	030,042	430.202	007 730	360 65			33.610	73.407	3606
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	\$6,000 under \$7,000		401,893	2,626,388	2,626,388				313,043	183,826	1,175,859	914,26		·	28,304	373,391	59,743
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	\$7,000 under \$9,000 \$8,000 under \$9,000		541,951	5.529.043	5,528,744				496,006 517,432	212,440	1,473,220	1,420,07			73,494	1,267,398	202,784
Supplied grown water with the control of the contro	\$9,000 under \$10,000	_	.607,303	7,106,278	7,103,158				990,056	223,868	1,587,437	1,555,15			515,513	1,448,367	231,739
1,10,10 1,10	\$10,000 under \$11,000 \$11,000 under \$12,000		689.093	9,422,916	9,418,071				766,277	247,279	1,759,372				720 569	1,685,634	269,701
Strategy 1,156,754 1,156	\$12,000 under \$13,000 \$13,000 under \$14,000		917,491	13,644,178	13,633,887				914,935	268,091	1,909,356				397,465	1,886,215	301,794
\$1.00 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	\$14,000 under \$15,000		027.074	17,952,573	17,938,917				026,371	283,692	2,023,876				250,195	2.017.555	322,809
230.00 1,000.00	\$15,000 under \$20,000 \$30,000 under \$26,000		1,124,263	101,517,245	101,337,052				122,062	1,277,089	8,117,862				109,268	9,100,814	1,456,130
10 10 10 10 10 10 10 10	\$25,000 under \$30,000 \$30,000 under \$50,000		376,031	66.041.294 92.404.437	65,636,932				375,901	472,626	3,396,983				375,747	3,375,539	543,502
1975 1975	\$50,000 under \$100,000		868,304	44,551,851	43,602,266				868.228	121,552	868,135				968.119	868,113	138,898
See of allying grown none The percent T	\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000		167,678 31,904 3,366	17,629,799 7,105,763 1,715,029	17,348,085 7,006,017 1,691,389			3,366	167,657 31,901 3,366	23,472	167,646 31,899 3,366				3,366 3,366	31,892 3,366	26,812 5,103 539
Size of allytick grown recover Number of the particular special and specia	allocation of more		2101	1,000,1	02/2001				populario a	oc: pograda i	boundary of				20.	2/01	7/1
Sie of adducted growth morpher (1967) and the control of the contr				17 parent			10 nament		a generated	22 parcent	ne Common		25 percent			28 percent	İ
Number Digital Section Number Digital Section Number Digital Section	Size of adusted gross income	-		. H			is percent	+		מונים וו			. Ի			THEODER 07	-
144 153 144 153 144 173 144 173 145 150			Number of returns			vumber of returns	subject to tax		Number of returns	subject to tax		Number of returns			Number of refums	subject to tax	lax generated at rate
1,2,2,2,3,4,4,7,5 1,2,4,7,7 1,2,4,4,4,4,4 1,2,4,4,4,4 1,2,4,4,4,4 1,2,4,4,4,4 1,4,4,4,4 1,4,4,4,4 1,4,4,4,4 1,4,4,4,4 1,4,4,4,4 1,4,4,4,4 1,4,4,4,4 1,4,4,4,4 1,4,4,4,4 1,4,4			(14)	(15)	(91)	(17)	(18)	(61)	(50)	(21)	(22)	(23)	(24)	(52)	(56)	(27)	(28)
17 17 17 17 17 17 17 17	Total		35,208,696	34,347,742	5,839,118		116,488,694	22,512,852	25,519,174	83,975,258	18,474,557	16,489,852	51,793,895	12,948,475	9,868,224	30,813,168	8,571,687
1,12,125	\$1 under \$1,000		1	1	1		1	1	1		1	. 1		1	1	1	1
1,10,207 2,504	\$1,000 under \$2,000 \$2,000 under \$3,000		()	1 1	11	П	1 1	H	П	1.1	П	1.1	1 1	1-1	1 (1 1	1 1
13270 25.40 4.57 100.000 25.40 4.57 4.50 4	\$3,000 under \$4,000		1 1	1.1	l l	1 1	1 1	1 1	1 1	1 1	11	1 1	1 1	1 1	11	П	1 1
1,000 1,00	\$5,000 under \$6,000		*270	67.	4.4	1							-	1	1	ī	1
1,277,78 867,78 867,78 87,78	\$6,000 under \$7,000		133,270	25,689	4,367	100 000	1 980 98	1939	T	1	1	1	1	1	ı	I	1
	\$6,000 under \$9,000 \$6,000 under \$1,000	*	1,123,755	882,758	150,069	634,055	441,078	83,805		1 1 1						111	
1871-248 158-104 158	510 000 under \$11 000		1.640.067	1 579 195	268.463	1 502 506	2 644 454	502.446	1	1		1	1	·		\$	1
2.00.4372 1.00.45.20 1.00.45.20 1.00.45.20 1.00.45.20 1.20.45.	\$11,000 under \$12,000 \$12,000 under \$13,000		1,616,364	1,576,103	267,938	1,530,873	3,811,736	724,230	123,255	27,016		1.1	1.1	1 1	1 1	11	1.1
1864 1864	\$13,000 under \$14,000 \$14,000 under \$15,000		1,850,345	1,641,279	340,881	1,993,515	6,378,868	1,211,985	1,066,013	2,428,371		*1,248	1334	. 8	11	H	1.1
1000 1000	\$15,000 under \$20,000		9,095,247	9,085,511	1,544,537	9969906	35,465,209	6,738,390	8,369,062	25,339,450	wi u	3223,586	4,109,197	1,027,300	1000	0 300 000	10000
Compared Compared	\$20,000 under \$25,000 \$25,000 under \$30,000	. :	3,375,464	3,374,569	573,677	3,373,782	13,482,691	2,561,711	3,366,693	13,419,875	2,952,373	3,338,659	13,015,903	3.253.976	3,061,573	9,563,079	2,677,662
. 1675 1675 1675 1675 1675 1675 1675 1675	\$50,000 under \$100,000		969,094	968,002	147,560	867,923	3,470,454	659,386	9,334,240	3,466,546	762,640	965,931	3,459,684	964,921	963,979	3,449,732	965,925
1,072 1,072 1,072 1,072 4,289 615 1,072 4,289 943 1,072 4,279 1,070 1,089 4,279	\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	*	167,556 31,891 3,365	31,889 3,364	28,484 5,421 572	167,551 31,885 3,364	670,036 127,462 13,454	127,307 24,218 2,556	167,464 31,857 3,363	669,696, 127,397 13,452	147,333 28,027 2,959	167,402 31,839 3,363	127,324	31,831	33.821	127,237	35,626 37,64
	\$1,000,000 or more		1,072	1,072	182	1,072	4,288	815	1,072	4,288	943	1,072	4,279	1,070	1,069	4,276	1,197

Table 3.14—Joint Returns and Returns of Surviving Spouses With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued Interns an estimate based on amores—now amonts are in bossets of olding.

												-	-		
		32 percent			36 percent			39 percent			42 percent			45 percent	
Size of adjusted gross income	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rata	Number of returns	Income subject to tax	Tax generated at reta	Number of returns	income subject to tax	Tax generated at rete	Number of ratums	income subject to tax	Tex generated at rate
	(82)	(30)	(31)	(35)	(33)	(34)	(35)	(36)	(37)	(38)	(38)	(40)	(41)	(42)	(43)
Total	5,789,777	19,106,477	5,794,073	3,506,422	11,403,814	4,105,373	2,307,057	7,704,631	3,004,806	1,603,818	5,579,558	2,343,414	1,214,873	4,309,088	1,939,090
under \$1,000	1	-		'			1	ı	1	T	ī	Ī			
1,000 under \$2,000	i	1	1	'	_		ı		1	Т	Ī	1			
22,000 under \$4,000	1)	11	1 1					11	1 1		1 1	1 1	11	1 1	
000 under \$5,000	1	1	1	1			I	1	ı			1			
000 under \$6,000	1 1)	1 1				11	()	1 1	_		П			
\$7,000 under \$8,000	1	1	1	1 1		1 1	1	1 1	1.1	1 1	1	1 1	-		1 1
000 under \$9,000	1 1	1 1	1 1				1 1	1 1	1 1	1 1	1 1	1 1			
,000 under \$11,000	1	1	1				1	1	1	T	T	T			
,000 under \$12,000 .	1 :	1	1			i 1			111	111			1 1		
\$13,000 under \$14,000	1 1	1 1	1 1				1	1							
,000 under \$15,000	ī	ı	1			1	I	ı	I	Ī		ı	_	1	
,000 under \$20,000	1 5	1 3	18		1	1	T		1	1	ī	1	_	'	
0000 under 525,000	1 499 617	25,650	830.883				11								
\$30,000 under \$50,000	3,145,555	11,233,267	3,594,645	2,346,703	7,117,394	2,562,262	1,254,080	3,525,631	1,374,996	569,330	1,519,154	1 265 360	224,125	522,614	1 240 546
00000 to the e100,000	467.064		245 743		,		166.600				,			•	
100,000 under \$200,000	31,795		40,683				31,738						31,689		
500,000 under \$1,000,000	1,069	13,436	1,367	1,068	4,269	1,537	1,067	4,267	5,236	1,066	4.262	1,790		4,259	1,916
							Tax generated	at specified	generated at specified rete-Continued						
		48 percent		\$	50 percent requist rate	rate	SO perc	50 percent capital gains rete	ins rete	50 percu	50 percent maximum tax rate	tax rate		53 percent	
Size of adjusted gross income		Income	Tav		locome	Tay		Income	Tax	Ŀ	Income	Tax	+		Tax
	Number of returns	subject to tax	generated at rate	Number of returns	subject to tax	generated at rate	Number of ratums	subject to tax	generated at rate	Number of returns	subject to tax	generated at rate	Number of returns	subject to tax	generated at rata
	(44)	(45)	(46)	(47)	(48)	(49)	(95)	(51)	(25)	(23)	(54)	(\$5)	(99)	(57)	<u>8</u>
Total	958,019	3,403,085	1,633,481	791,493	5,021,471	2,510,736	l	907,473	453,713		8,100,546	4,050,221	352,838	2,724,111	1,443,77
under \$1,000															
000 under \$2,000	ı	1	1				1	'		ī					
\$2,000 under \$4,000	11	П	1 1				1 1	11	1 1	1 1		1 1			
000 under \$5,000	Т	ı	1				1				1				
000 under \$6,000 000 under \$7,000	1 1	1.1	1 1			11	1 1	11			1 [
\$7,000 under \$8,000	1 1	3 1	1 1			-	11	11	11	11	1 1	10	11		-
000 under \$10,000	1	1	1			1	1	!			1				
\$10,000 under \$11,000 \$11,000 under \$12,000	11	П	11	11	11	1 1	11	11	11	11	11	T	11	1 1	
2.000 under \$13,000	1	ī	1				ı				17				1 1
1,000 under \$15,000	ıı	İΤ					1 1	11			-				
5,000 under \$20,000 0.000 under \$25,000	TI	1 1	11	11		11	11	1 1	11	1 1	ΙĪ	11	-		
\$25,000 under \$30,000 \$30,000 under \$50,000	63 192	929 828	44 945		1324	199						11			
0,000 under \$100,000	693,236		1,202,187			-							~	-	
\$100,000 under \$200,000 \$200,000 under \$50,000	31,622	126,404	317.212	31,571	1,308,694	126,070	12,026	163,823	81.910	18,254	2,237,554	1,116,773	13,672	159,512	84,547
MOUND URBER STUDIO, UND	0,040		0,420												

Table 3.14—Joint Returns and Returns of Surviving Spouses With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

See of adjusted gross recome		55 percent			58 percent			60 percent			62 percent	*		84 percent	
See of edysaled gross income									,						
	Number of	Income	Tax generated	Number of refums	Income	Tax generated	Number of returns	Income	generated	Number of returns	subject	generated	Number of returns	subject	Tax
Tour		7			1	-		NE O	at rate		_	7	-+	_	1810
Tot	(89)	(99)	(61)	(62)	(23)	<u>(5</u>	(69)	(99)	(67)	(88)	(69)	(Q)	3	(72)	(73)
	208,435	1,647,522	906,137	139,505	1,146,007	664,719	96,302	850,418	152,012	78,492	1,008,989	69 625,003	51,386	16 697,486	646,39
\$1 under \$1,000	T	1	1	ī	1	I	1	1	1	'		ī	1	1	
\$1,000 under \$2,000	1	I	1	L	1	1 1	1 1	i	1 1	. '		T	1 1	1 1	
\$2,000 under \$2,000	11	1	1 1	11	1	1	1	1	i	'		1	1	1	
\$4,000 under \$5,000	ī	1	1	ī	1	I	1	ı	ı			ī	1	1	
\$5,000 under \$6,000	1	1 1	1 1	Γì	1 1	1 1	1 1	1 1	1 1			1 1	11		
\$7,000 under \$8,000	1	1	1	1	1	Т	1	1	1			_	1		
\$8,000 under \$9,000 to 000 under £10,000	1 1	1 1	11	1 1	1 1	11	H	11	1 1		11	1.1	i i	11	
Section under Student	l						1		1			_		1	
\$10,000 under \$11,000 \$11,000 under \$12,000	1 3	1 1	1 1	1 1	1	1	П	1	1	_	_			T	1
\$12,000 under \$13,000	1	T	I	1	I	I	1	1					1 1		
\$13,000 under \$14,000	1 1	1 1	()	1 1	1 1	1 1	11	FT	1 1	. '			11		
0000000	7	1		1		1	1	ī	1	,					
\$15,000 under £25,000	11	1	1	Ī	1	1	1	1	1			_	· -	1	'
\$25,000 under \$30,000	1	1	i	Ι	ì	T	ı	1	I			1	1.1		
\$20,000 under \$50,000	110,454	618,948	339,322	33,383	142,015	82,369	2,582	5,481	3,289			1 1	-		
STOOD SALE SOUTH	81.147	834.782	459.130	88.722	803,369	465.954	77,739	638,207	382,924						
\$200,000 under \$500,000 \$00,000 under \$500,000	1,946	22,989	90.247	14,692	23,290	13,508	15,238	23,627	104,572	18,459	300,198	36 186,123	22 17,253	307,646	26.36
\$1,000,000 or more	735	8,717	4,794	735	8.760	5,081	740	8,816	8,290			-		-	
							Te	x generated x	Tax generated at specified rate—Continued	ate Control	,				
				66 percent			68 percent	ŧ		23	69 percent			70 percent	
Sae of adjusted gross income			Yumber of	hcome	Tex.	Number of	Income	Tax	-	Number of	⊢	Tax	Number of	Income	. Tex
			returns	subject to tax	generated at rate	returns					_	at rate	returns	to tax	at rate
		T	(74)	(75)	(9/)	6	(78)	(67)	H	(90)	(8)	(82)	(83)	(84)	(98)
		1	20.000	500 1003					709	201.00	316.008	218 046	19 798	2754.965	1 928.476
1000			20,473	208,400										•	
\$1 under \$1,000 \$1 000 under \$2,000			1 1	O	. '		11	1 1	1 1	1 1	ı i	1 3	Ī	1	
\$2,000 under \$3,000			1	ī			1	T	1	ì	1	Ī	Ī	1	
\$3,000 under \$4,000			1 1	1			11	1 1	1 1	1 1	1 1	1 1)	1	
ANON UNDER PRIMO				7			_	_	_	1	1	1	ī	1	
\$6,000 under \$7,000			1	ī			ı	1	1	1	T	l	ľ	1	
\$7,000 under \$8,000			1 1				11	1 1	1 1	l I	1	1	Ī	1	_
\$9,000 under \$10,000			1	1			1	_	١	1	T	I	(1	
\$10,000 under \$11,000				1	1 1		11	11	1 1	1 1	1 1	1 1	17	1 1	1 1
\$11,000 under \$13,000			1	Ī				1	1	1	ī	1	ī	1	
\$13,000 under \$14,000 \$14,000 under \$15,000			1-1	11			ΙΙ	LI	1 1	1 1	1 1	1	IT	1	
E15.000 under £20.000			1	ī	_		_	1	ı	T	T	1	T	1	
\$20,000 under \$25,000			ī	1	'		1	1	1	1	1 1	1 1	1 3	!!	1 1
\$25,000 under \$20,000			1 1	ıī			1 1	1 1	1 1	1	1 1	1	T	,	
\$50,000 under \$100,000			Т	ī					1 ;	1 ;	1 }	1 3			
\$100,000 under \$200,000		-	14,429	141,328	93,276	5,024		41,488	28.212 204 R57	98.99	255 258	176.128	15.679	813,030	569,122
\$500,000 under \$1,000,000			2,176	42,163					9,311	2,247	13,551	30,050			
\$1,000,000 or more			6//	JE1,01				1	,,,,,	8	10,000	in the second	١		

Table 3.15—Separate Returns of Husbands and Wives With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

Tax generated at rate Tax generated at rate (58) (13) 16.948 49.637 61.886 61.896 61.807 74.355 77.648 14.542 14 2.679 646.185 646.185 66.690 66.690 66.690 66.690 66.690 66.690 79.25 25.847 74.081 74.733 3.659 14.733 3.659 14.733 14.7 Income subject to tax (27) 16 percent Income subject to tax (2) Number of refurns 32,825 49,184 43,906 47,200 49,656 29,466 7,293 8,504 43,40 43,40 3,440 3,440 3,440 3,440 3,440 3,440 44,440 44,44 134,805 117,203 116,701 116,701 116,701 12,392 52,028 53,024 52,028 51,694 146,161 73,17 8,504 3,440 (56) Number of refurns Tax generated st rate 28,256 22,351 25,309 25,309 25,309 25,309 25,309 1,732 1,732 1,720 1,720 1,720 1,720 (52) Tax generated el rate 60 23.152 23.152 113.023 118.699 119.023 101.238 114.586 17.008 17.008 17.008 25 percent Income subject to tax (54) 82.38 67.403 67.403 68.02 45.105 45.105 45.105 74.08 14.733 14.733 17.20 Income subject to tax Number of returns 52,884 53,180 70,071 70,071 70,071 70,071 72,283 8,504 45,50 1,440 3,440 83 167,038 117,203 116,701 116,701 10,270 12,392 12,028 12,028 1148,161 129,466 13,440 3,440 8 888 Number of returns 10,528 24,059 35,356 34,226 202,296 20,296 20,722 20,722 20,722 3,742 1,514 1,514 generated at rate (22) <u>@</u> 4,035 47,854 109,360 160,708 155,574 150,020 140,522 102,090 101,340 103,281 Tax genereted at rate 22 percent income subject to tax (21) (2) 30,188 74,722 96,476 86,566 86,566 177,161 7 Number of returns 3,720 47,203 76,114 73,016 259 84,070 67,467 58,362 58,362 45,135 45,135 26,147 25,847 26,847 26 (50) Income subject to tax 9 Tax generated at rete 77.003 37.015 37.015 37.015 37.015 37.015 37.05 (19) Number of returns 3 19 percent 221,068 194,813 205,810 215,168 175,712 155,933 144,394 103,986 103,986 296,155 58,932 14,613 17,008 6,880 916 332 76 income subject to tax Tax generated at all rates Number of returns 3850 208,722 308,392 308,392 508,392 508,392 508,392 47,362 502,742 560,243 465,732 1465,732 Tax generated at rete 1.147 1.0019 1.0 Income subject to tax ල (16) 3,850 70,227 70, 2,865 56,935 56,935 56,935 57,445 40,001 74, Income subject to tax Taxable 2 22.984 67.518 157.668 1131.872 1131.872 1157.069 90.071 90 Number of returns 37,653 114,316 53,616 148,152 135,033 17,203 17,203 16,701 10,701 10,203 10,204 10,304 1 Number of returns with income subject to tax ε (All figures are estimates based on samples—money amounts are in thousands of dollars) Size of adjusted gross income Size of adjusted gross income \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more \$15,000 under \$20,000 \$25,000 under \$25,000 \$30,000 under \$50,000 \$50,000 under \$50,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000 \$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000 55,000 under \$5,000 56,000 under \$1,000 56,000 under \$3,000 56,000 under \$10,000 51,000 under \$11,000 511,000 under \$12,000 512,000 under \$12,000 513,000 under \$13,000 \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$2,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$7,000 \$7,000 under \$7,000 \$9,000 under \$7,000 Footnotes at and of table Table 3.15-Separate Returns of Husbands and Wives With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income-Continued All figures are estimates based on samples—money amounts are in thousands of dollars

Tax generated at rate Tax generated at rate 53 percent Income subject to tax 42 percent subject to tax Number of returns Number of returns Pax generated at rate Tax generated st rate Income subject to tax 50 percent capital income subject to tax Tax generated at specified rate—Continued Number of returns Number of refurms 8 Tax generated at rate 50 percent regular rete 245,574 Income subject to tax (33) Number of Number or returns Tax generafed at rate (35) Tax generated at rate (31) 48 percent Income subject to tax Number of returns 32 percent subject to tax (30) 263,670 Tax generated et rate Number of returns (83) Number of returns Size of edjusted gross income \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more \$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000 \$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000 Footnotes at end of table \$5,000 under \$5,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$6,000 under \$9,000 \$9,000 under \$10,000

Table 3.15—Separate Returns of Husbands and Wives With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued Ital Spars as estimates based or autorises—nowy smonts are integrated distinct.

							Ta	Tax generated at specified rate—Continued	specified ra	9—Continue	L				
				55 percent			58 percent	-	F	8	60 percent	-		62 percent	
as.	Sae of adjusted gross income		Number of ratums	Incoma subject to tax	Tax genarated at rata	Number of returns	Income subject to tax	Tax generated at rete	-	Number of Surfering	Income subject to tax	Tax generated at rate	Number of ratums	Income subject to tax	Tax generated at rata
			(95)	(57)	(89)	(6S)	(09)	(61)	(62)	+	(63)	(84)	(65)	(99)	(67)
Total			4,8	1,884 26,707	14,689	3,880		11, 896	11,540	2,876	15,037	9,022	2.008	15.426	95.6
\$1 under \$1,000			-						1	ł	ı	-		1	. '
\$1,000 under \$2,000 \$2,000 under \$2,000			-				_	1	ī	1	ı	T	1	1	
\$3,000 under \$4,000				-	11		-		1 1	1 1	1 1	П	1 1	11	' '
\$4,000 under \$5,000			-				_	1	Т	ī	ı	Т	ı	1	
\$5,000 under \$6,000 \$6,000 under \$7,000			1	11				i	1	Т	1	T	1	1	'
\$7,000 under \$8,000								11	11	П	1 1	1 1	1	1 1	
\$8,000 under \$9,000 \$0,000 under \$10,000			1					1	1	T	1	I	1	I	•
\$10.000 under \$11.000									·	_	-			1	•
\$11,000 under \$12,000								1 1	-	1	1 1	1		II	
\$12,000 under \$13,000			-	T				1	T	ı	T	ı	1	1	
\$14,000 under \$15,000								-	-	1 1	1 1	1 1	1 1	1 1	
\$15,000 under \$20,000 .							_	1	1	1	ı	1	Ĩ	1	
\$20,000 under \$25,000 \$25,000 under \$20,000			-						t	T	1	1	T	1	'
\$30,000 under \$50,000			125						614	118	111	İIŞ	H	1 13	1 13
000,000 multiple 000,000			6.7						200	2.220	,1,1	9,670	1,352	8,881	5,50
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000			¥	158 2,597 37 222	1,428	152		912	05.82 z	55.55	912	547	152	1,520	2,681
\$1,000,000 or more	*			\parallel	-		2	70	118	34	200	123	8	360	211
							ox generated a	ax generated at specified rate—Continued	Denuturo						
Son of adusted ones moon	gross income	2	_		_t		•	_t			69 percent			70 percent	
		Number of Inc	subject generated to tax at rate	Number of returns	Incoma subject to tax	Tax ganerated at rate	Number of ratums	Income subject to tax	Tax generated at rete	Number of ratums	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
		(89)	(02) (20)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(62)	(08)	(81)	(82)
Total		1.310	8.943 5.724	4652	2827	3912	267	4.765	3254	877	L	L		ı	
\$1 under \$1,000		1			1					'					
\$1,000 under \$2,000		1		T	Ī	1	1	П	1 1	1		'	' '		
\$2,000 under \$4,000		iı			Ti	()	1	111	111	1 1				11	
\$4,000 under \$5,000				TT	I	1 1		П					' '		
\$5,000 under \$6,000		ı			Ī	1	1	T	1	1					
\$7,000 under \$8,000		11			1 1	1 1	1 1	II	1 1	1 1					1 1
\$8,000 under \$9,000 \$9,000 under \$10,000		11			1 1	1 1	1 1	1 1	1 1	1 1					
\$10,000 under \$11,000		1					1		1						
\$11,000 under \$12,000		T			IT	1 1	1 1	1 1	П	1 1					
\$13,000 under \$14,000		ĪĪ	11	11	1 1	11	1 1	1 1	11	1 1	1 1	1 1	1 1		1
\$14,000 under \$15,000		ī				1	ı	ŀ	1	1					'
\$15,000 under \$20,000 \$20,000 under \$25,000		11				H	11	1.1	11	1 1					
\$25,000 under \$30,000 . \$30,000 under \$50,000		TI	11	П	11	11	11	11	11	11	11	11		11	-
\$50,000 under \$100,000		959				.258	277	2,591	1,762						
\$100,000 under \$200,000 \$200,000 under \$500,000		532				5,209	: 5	: 8	: 8	228					
\$500,000 under \$1,000,000		32				33	383	388	242	32	8	248	325	15,128	10,589
		5				.23	\$	3	003	3					-

Element about to used with caused between of the small number of temple returns on which it is based.
"Howevier, all the recitiese for which the between or beliefund countries of the research of temple returns on which they were based and (b) combined thouse
NOTE Designing yor date to be about set of countries.

Table 3.16—Returns of Heads of Households With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income | Jat igues an entimes band on amplia-mony amounts on mounts on mounts of deling

										İ				
•		returns	Taxabin	ncon	9	Tax		14 percen	cent			16 pe	16 percent	
g,	size of adjusted gross income	with income subject to tax	income	subject to tax	Ti ×	generated at all retes	Number of returns	subject to tax		Tax generated at rate	Number of returns		Income subject to tax	Tax generated at rate
		ε	(2)	(3)		(4)	(5)	(9)		6	(6)	-	(6)	(10)
Total		4,280,412	25,411,322		25,315,250	5,123,582	4,280,412	12	1,082,505	571.551	3,859.85	158	3.618.052	578.888
under \$1,000		1			T	T		1	. 1	1		1	ı	
1,000 under \$2,000		.6.663	.23		*2325	-330		18	*2.325	328		1.1	1 1	
\$3,000 under \$4,000 \$4,000 under \$5,000	*	337.077	360,711		360.711	11,720	169,577	77	79,027	11,064	10.00	10,114	4,162	999.
5 000 under \$6 000		427 556	7627		977.037	115.869		: %	306.635	55.530	350	100	260.250	00,100
000 under \$7,000		490,433	1,315.6		315,841	209,088		38:	483,200	67,648	462	948	428,667	86.58
\$7,000 under \$9,000 \$8,000 under \$9,000		415,553	1,429,433		1,872,983	315,662	400,144	# S	397,014	55.582	86.99 80.90	435 956	388,747	65,396
.000 under \$10,000		329,560	1,921,9		1097026	331,550		09	359,558	50.338	328	160	355,916	56,947
0,000 under \$11,000		289,944	1,777.0		776,049	314,419		24 24	289,107	40,475	287	411	286.039	45,766
2,000 under \$13,000		204.971	1,623.8		623,328	301,549		71	204.971	28,696	8	971	204.97	32,795
\$13,000 under \$14,000 \$14,000 under \$15,000		114,571	1,095,286		1,093,464	276,522	169,196	85	169.174	15,995	169	8 9	114,150	18,264
5,000 under \$20,000		411,780	4,773,2		770,424	970,491		80	411,780	57,649	411	780	411,780	65,885
0,000 under \$25,000 5,000 under \$30,000	*	113,390	1,756,6		746,439	385,908		S 2	113,390	15,875	133	380	113,390	18,142
\$30,000 under \$50,000		41,667	1,111,248		1,086,949	297,811	41,687	927	41,867	9836	41,667	987	41.687	8,670
noning legin oppor		14,139	1,20,0		102,227	786,592	-	70 1	19.138	8/8	ď	/8/	14,101	7.23
200,000 under \$200,000		7,830	142,635	2 52	140,102	76,733		2,830	2,830	88	2	88	58.28 88.28	25
000,000 under \$1,000,000 ,000,000 or more		38	53.4	24.00	53,725	33,007		88	88	4 4		88	88	ē.
							Tax gen	ereted at spec	Tax generated at specified rate—Continued	puned				
		1		18 percent			19 percent			22 percent			23 percent	Ì
	Size of adjusted gross income		Number of returns	Income	Tax generated	Number of	Income	Tax generated	Number of	Income	Tax generated	Number of	Income	Tax
				N 09	ar rate		10 GK	41 1410		10 tax	81 1810		10 ERX	at rate
			(11)	(15)	(13)	(14)	(15)	(16)	(11)	(18)	(19)	(50)	(21)	(22)
Total			3,371,992	5,775,216	1,039,539	2,400,515	4,004,812	760,914	1,642,800	2,815,860	575,489	1,016,509	1,814,377	371,307
\$1 under \$1,000 \$1,000 under \$2,000			1 1	11			1 1	П		11	1 1	11	11	-
000 under \$3,000			1	7		1	ı	T	T	ı	T	-		
000 under \$5,000		:	•6,025	-882	191	1 1	1 (1 1	1 (1 1	1 3	1 1	1 1	
000 under \$6,000			176,143	85,894	15,461			1	1	1	1			'
000 under \$7,000			390,966	398,237	2,68			1,052	T	1	1	1	'	'
\$8,000 under \$9,000			404,262	735,737	132,433	305,269	309,079	58,725	13,673	4,603	1,013			
000, and more 000,			352,700	06/90	20,38			80.433	138,585	99,380	13,281			
\$11,000 under \$12,000			26.9	525,340	9.5		491,139	93.304	217,557	317,916	69.942	65,246	22.20	
3,000 under \$13,000			169.166	336,429	60,557			73,385	159,370	289,404	63,669	124,050		
4,000 under \$15,000			14.150	228,255	41,086			42,592	110,895	215,848	47,487	101,344		
\$20,000 under \$25,000			113,396	822,350 226,669	148,023	113,265	226,515	43,038	403,766	224,565	174,925	384,982	730,247	167,957
0,000 under \$50,000			45,356	90,716 83,360	15,00			15,836	45,356	83,335	18,336	45,356		
0,000 under \$100,000			14.071	28,142	906			5,347	14,071	28,142	161.9			
\$100,000 under \$200,000 \$200,000 under \$500,000			2.828	1,330	28			253	2,828	1329	282			
00,000 under \$1,000,000			88	8.9	ж:			8:	88	83	1 5			

Table 3.16—Returns of Heads of Households With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued In Topra are remains based on surples—more, amount an introsect of column

		25 Delicent													
Sae of edjusted gross moome		ا.	1	Ī	1	ŀ		1							
	Number of refums	subject to tax	generated at rate	Number of returns	subject to tax	generated at rate	Number of ratums	subject to tax	generated at rate	Number of returns	subject to tax	generated at rate	Number of returns	subject to tax	Tax generated at rate
	(23)	(54)	(52)	(56)	(22)	(28)	(53)	(30)	(31)	(32)	(33)	(34)	(32)	(36)	(37)
Total	626,762	995,255	248,614	395,699	619,670	167,311	243,303	371,892	104,130	153,616	250,637	7697	104,668	183,347	58.67
11 under \$1,000 12.00 under \$1,000 12.00 under \$1,000 12.00 under \$1,000 12.00 under \$1,000	11111	77111	11111	TITIT	11111	11111	111111	11111	11111		11111				
\$5.000 under \$5.000 \$5.000 under \$7.000 \$7.000 under \$3.000 \$9.000 under \$3.000	11111	11111	11111	11111	11111	11)11	11111	11111	11111	111111	11111	11111	11111	11111	
000 under \$11,000 000 under \$13,000 000 under \$13,000 000 under \$13,000	20,541 25,523	-178 5,805 35,851	11428	11111	11111	11111	11111	11111	11111	111111	11111	11111	11111	11111	11111
115 (00 under \$20,000 125 (00 under \$20,000 125 (00 under \$20,000 125 (00 under \$20,000	334,785 108,818 45,358 41,663	529,464 214,560 90,688 83,326 28,142	132,366 53,640 22,672 20,832 7,036	187,397 103,654 45,293 41,663	217,340 193,908 90,183 83,058 27,941	22,356 22,356 22,426 7,544	56,313 85,307 42,685 41,422 13,956	34.204 (35.973 84.035 27.875	23,577 23,530 23,118 23,118 7,805	1,108 53,980 40,114 41,104 13,890	. 424 63,158 70,068 81,990 27,757	132 19,579 21,721 25,417 8,605	32,04	12,909 55,015 80,626 27,557	4,131 17,605 25,800 8818
\$100,000 under \$200,000 \$200,000 under \$50,000 \$1,000,000 or more	2,82 100 30 30 30 30	200 200 60	1,414 332 50 50	2,828 963 100 30										,5656 1,324 200 50	1,810 424 64 19
							Tax generated at specified rate—Continued	at specified n	ste-Continue						
		35 percent			36 percent			38 percent			41 percent			42 percent	
Sate of agustion gross moome	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	income subject to tax	Tax generated et rata	Number of ratums	Inocme subject to tax	Tax generated at rate	Number of returns	income subject to tax	Tax generated at rate	Number of returns	subject to tax	Tax generated at rete
	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(25)
Total	17,661	136,160	47,656	58.574	106,474	38,331	47,841	76,486	29,625	34,229	56,946	24,168	27,390	95,633	40,166
Under \$1,000 00 under \$2,000	П	1.1	11	Τı	TT	11	11	11	11	11	11	TT	1.)	TI	
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$6,000	П	1 1	11	11	11	11	11	11	11	TT	11	FT	11	11	
0 under \$6,000			Ī	Ī	1 1	1 1	1 1	177	1	1	Ī	1 1	I T	ı	
57,000 under \$8,000 50,000 under \$8,000 50,000 under \$8,000		111	111	ПП	ПТ	111	111	111	111	111	111	1 1 1	111	111	111
00 under \$11,000	1	· ·	· · ·	1 1	1 1	1 1	ĪĪ	1 1		1 1	1 1		ΙΤ	1 1	
\$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	111			1111	1111	Î I I I	ПП	1111		1111	ППП	1111	1111	ПТТ	
11.500 under \$20.000 \$25.000 under \$20.000 \$25.000 under \$20.000	21,057 39,224 13,731	7. 27,823 73,815 27,275	9,738 25,835 9,546	8,237 33,206 13,511	11,961 60,273 27,000	358	13.064 27.719 13.438	5,28	1,159	1,298 15,939 13,372	38.38	-14 10,376 10,812		30,236	12,699
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	2,828 662 100	5,656 1,324 200	1,980 463 70	2.828 662 100	1,324				2,149 503 76		1,319	2319 541	2,828	2,627	57,1

Tax generated at rate

(82)

\$1,000,000 or more

3,509

Table 3.16--Returns of Heads of Households With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income--Continued

generated at rate Ţ,

(67)

51 percent Income subject to tax 98 Number of returns Number of returns (92) 33,246 41,987 9,048 8.8.9.2.00.4.00.4.2.00.4.00.4.2.00.4.00.4.2.00.4.00.4.2.00.4.00.4.2.00.00.4.00.4.00.4.00.4.00.4.00.4.00.4.00.4.00.4.00.4.00.4.00.4.00.4 ĕ Ê Æ 50 percent maximum tax rate ncome subject to tax income subject to tax 83 Number of returns 3276 Number of returns 50 percent capital gains rate Income subject to tax (99) Number of returns Number of returns (69) generated at rate genereted at rete (88) Income subject to tax (57) Number of returns Number of returns 99 Tax generated at rate Tax generated at rate (\$2) Income subject to tax \$2 percent Income subject to tax (5 <u>69</u> Number of returns Number of returns 28.00.7 5.00.8 5 (63) -money emounts are in thousands of dollars) Size of edjusted gross income Size of edusted gross All figures are estimates based on samples \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000 \$1 1000 under \$1.000 \$2.000 under \$2.000 \$2.000 under \$2.000 \$4.000 under \$5.000 \$5.000 under \$5.000 \$7.000 under \$5.000 \$9.000 under \$1.000 \$1.000 under \$1.000 \$1.000 under \$1.000

Table 3.16—Returns of Heads of Households With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued [All Space are softwares band on sample-money encounts an inboards of solurs]

Say of adjusted gross income		5			5			3							
	Number of returns	Income	Tax generated	Number of returns	Income	Tax generated	Number of returns		Tax generated	Number of	-	Tax generated	Number of returns	-	Tax generated
	600	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	919 1910	1901	150 E	all rate	1001		11 rete		_	+	-+	+	an rate
	(60)	È	(60)	(00)	(0)	(00)	(60)	-	2	(36)	(26)	2	<u>ĝ</u>	(Q)	(8)
Total	2,960	14,443	6,910	2,362	7,895	4,685	2,373	14,652	9,230	1,680	16,322	10,446	1,399	16,081	12,593
under \$1,000	ī	1	I	ī	ī	1	ī			•			_	1	
000 under \$3,000	ī	1	1	Ī	11		īĪ			. '			-	1 1	
1000 under \$4,000	ı	I	I	I	1	1	Ī	1		ı			1	1	
Once appear	1	1	Г	1	•	ı	ſ						ı		
to under \$6,000	1 1	1 1	1			l I	17								
\$7,000 under \$8,000	T	1	1	i	1	1	1								
0 under \$9,000	111	1 1	1 1	1 1	1 1	1 1				'			_		
O made #10,000	1	1		ı			_			'					
00 under \$12,000	1 1	1 1			11	í i	ίĪ			. '					
00 under \$13,000	T	Ī	I	I	1	1	ī			'					
\$13,000 under \$14,000	1 1	11			1 1	1 1	П						T.	 	
00 000															
00 under \$25,000	1 1	1 1	1 1	1 (1 1	1 1	ıΠ								
00 under \$30,000	1	1	1	1	1	I	T			_					
\$30,000 under \$50,000	1 306	1 5	316	1 %	1 80 1	1 5	1 23							1	
onione elections	200	9	2,100	97	0.00	2	* 10								
5100.000 under \$200.000 \$2500.000 under \$500.000 \$1.000.000 or more	55. 88. 88.	2,172 3,56 356	4,046 1,325 217 56	8 8 8 8 8	1,448 232 80 80	2.642 898 144	2,252 3,252 5,552	2,92,72,52,72,52,72,52	1,844	381	4,338 896 896 198	2,778		386 7,133 58 7,133 58 1,155	4,708 762 711
		ľ						ax onnerated	Tax constant at specified rate-	Se Continued	-				
		_		87 percent			68 percent	Jul.	L		69 percent			70 percent	
Sze of edjusted gross income				owood	2	+-	Н	Н	+	Н	. -	إ			
			Number of returns	subject to tax	generated at rate	ž	subject to tax	t generated at rate	_	Number of refums	subject to tax	generated at rete	Number of returns	subject to tax	generated et rate
		ľ	(86)	(66)	(100)	(101)	(105)	(103)	L	(104)	(105)	(106)	(107)	(108)	(109)
Total			1,029	14,619	9,795		11,	11,085	7,538	629	8,274	8,709	498	77,103	53,972
11 under \$1,000			1	i			_	ı	1	1	ı	Ī		1	
000 under \$2,000		•	I	1			T	1	1	ı	I	ī	T	I	
Unider \$5,000			1 1	11			T 1	-	1.1	1 1	1 1	11	T)	1 1	
M.000 under \$5,000			1 1	1 1				П	l l	1 1			1 1	11	
) under \$6,000			1		'		_	-1	1	1	1	1	1	ī	
1 under \$7,000			I	ı			_	T	ı	1	_	T	1	I	
\$7,000 under \$9,000		÷	1 1	1 1	1.1			11	1 1	П	1 1	111	1 1	11	
) under \$10,000			1	1	,			1	1	ı	ı	ı		ŧ	
\$10,000 under \$11,000			ı	1			_	1	1	T	ı	T	T	1	
Umble \$12,000			1 1	1 1			-	1 1	1 1	1 1	1 1	11	1 1	1 1	
0 under \$14,000			1	ł			_	ı	1	T	ı	T	1	ı	
Aurole \$15,000		:	1	ı	'		1	1	1	ı	ı	ı	1	1	
JU UNDER \$20,000		-	1 1	1					1	1	1	1	1	11	
30 under \$30,000		. :	1	1 1				1 1	1 1	1 1	1 1	1	1	1 1	
\$30,000 under \$50,000 \$50,000 under \$100,000			1 1	1 1	1 1			1.1	1.1	1.1	Î I	1.1	11	1 1	1.1
MODIO CONTINUED		:	640	000 0				ě	1 80	101	9204			1363	•
200 000 under \$500,000		: :	413	7,288	4,883		_	,64S	4.519	376	\$,939	4,098	335	21,763	15,23
400,000 under \$1,000,000			0	1 136				140	324	ş	130	786	90	007 00	16.36

 Estimate should be used with caution because of the small number of sample returns on which NOTE. Detail may not add to total because of rounding. Table 3.17—Returns of Single Persons With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income Information to anyther are etimate based on amples month as an inhoaded of dollar)

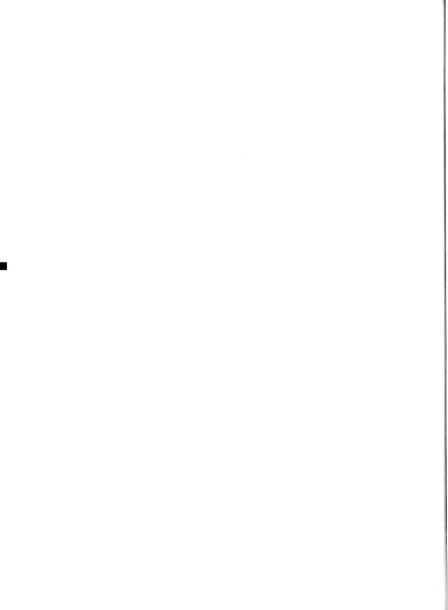
	Minny	20				L				Tax generator	Tax generated at specified rate	ate			
	emuter	6	Taxable	Income	T _e		14 percent		 -	15	15 percent			16 percent	
SZG O equalog gross income	subject to tax	2 5 a	income	Subject to tax	generated at all rates	Number of returns	Income subject to tax	Tax generated st rate		Number of surreturns	Income subject to tax	Tax generated at rate	Number of returns	income subject to tax	Tax generated at rate
	(1)		(2)	(3)	(4)	(5)	(9)	6	_	(9)	(6)	(10)	(11)	(12)	(13)
Total	22,8	12,633,462	127,606,186	127,047,443	27,776,383	_	62 10,839,458		''	20,662,596	9,932,419	1,489,863	19,061,201	9,176,613	1,468,258
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$2,000 under \$4,000	1,7	74,163 82,366 74,779	*2.274 43.770 542.275 2.789.104	*2,274 43,770 542,275 2,789,104						42,222 175,758 2,808,218	12.355 23.230 1.002.233	1,853 3,485 150,335	*14.821 36.447 1,339.662	*1,289 13,157 381,802	2,106
\$4,000 under \$5,000	5.4	96,750	4,745,361	4,745,361						473,847	1,221,085	183,163	2,353,588	1,125,608	180,097
\$5000 under \$5,000 \$5000 under \$7,000 \$7,000 under \$3,000 \$8,000 under \$3,000 \$9,000 under \$10,000	407-55	2,434,311 2,062,956 1,779,565 1,544,751 1,274,385	6,936,012 7,891,312 8,598,890 8,916,694 8,538,152	6,835,896 7,886,933 8,596,692 8,915,996 8,532,411		2,434,311 2,062,956 1,779,565 1,544,751 1,274,395	11 1,211,368 56 1,030,335 65 888,146 51 772,376 637,198		189,592 144,247 124,480 108,133 1,08,133 1,1	2,413,589 2,056,348 1,777,068 1,544,751 1,274,395	1,204,450 1,026,665 887,736 837,198	180,668 154,000 133,161 115,732 95,580	2,406,477 2,048,163 1,774,578 1,541,498 1,274,395	1,194,305 1,021,823 686,725 770,599 636,901	163.492 163.492 141.878 123.296 101.904
\$10,000 under \$11,000 \$11,000 under \$12,000	0,1		8,114,082	7,511,155						352,297	525,311	78.797	1,048,800	524,900	83,984
\$12,000 under \$13,000 \$13,000 under \$13,000 \$14,000 under \$15,000	N- 4940		6,953,362 6,607,037 5,837,208	6,943,775 6,600,055 5,816,418						745.976 851.221 533.711	372,988 325,611 266,856	55.948 46.842 40.028	745,976 651,221 533,711	372,916 325,611 266,787	59.667 52.098 42.688
\$15,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$20,000 \$20,000 under \$20,000	54		19,711,562 8,195,675 4,212,073 5,595,588	19,646,993 8,136,307 4,156,985 5,438,245						1,500,592 470,251 197,112 186,254	750.296 234.713 98.556 93.127	112,544 35,207 14,783	1,500,592 468,953 197,112	750,274 234,410 98,556 93,127	120,044 37,506 15,769 14,900
\$50,000 under \$100,000 \$100,000 under \$200,000			3,103,144	3,004,525						60,583	30,292	4,544	60,583	30,291	4,647
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more			733,342 254,730 397,793	253,325 253,325 397,511	424,407 161,747 254,264				38	3,448	1,724	255	3,448 507 211	25,72	278 14 C
			H					Tax gene	rated at spec	Tax generated at specified rate—Continued	perug				
					17 percent		1	19 percent			21 percent			24 percent	
SZEO OI BOTHSHOOT GLOSS INCOME.	avcome			Number of returns	income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	income subject to tax	Tax generated at rate	Number of returns	subject to tax	Tax generated at rate
				(14)	(15)	(16)	(11)	(18)	(19)	(50)	(21)	(22)	(53)	(24)	(52)
Total				17,580,564	8,451,260	1,436,714	16,283,091	27,664,403	5,256,237	11,529,277	19,339,497	4,061,294	1,913,791	13, 189, 902	3,165,577
\$1 under \$1,000 \$1,000 under \$2,000			1	11	11	11	1.1	11	1.1	11	11			11	1.1
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000				18,516 143,591 2,136,715	14,964	2,442	*4.978 *20.892 1.124.096	340,733	3,059	111	111			111	111
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$9,000 under \$10,000				2,370,461 2,039,432 1,771,549 1,541,055 1,271,345	1,167,745 1,017,584 684,044 770,405	198,517 172,969 150,287 130,969	2,251,872 2,025,095 1,761,526 1,539,757	2,158,028 3,561,605 3,457,306 3,051,818	410,025 676,705 656,868 579,845	876,544 1,639,402 1,499,496	228.923 1,565.826 2,626.458	48.074 333.024 551.556 506.075	.5,970	.5.907 152.796	36.671
\$10,000 under \$11,000 \$1,000 under \$12,000 \$12,000 under \$13,000 \$14,000 under \$14,000 \$14,000 under \$15,000				1,049,800 877,005 745,631 651,221 533,490	524,899 438,503 372,688 325,611 266,745	89,233 74,545 63,357 55,354 45,347	1,049,797 877,005 744,383 651,221 533,490	2,091,574 1,753,628 1,487,235 1,302,442 1,066,808	397,399 333,189 282,575 247,464 202,693	1,040,533 876,583 740,218 651,221 533,289					418 422 392,684 305,055 252,337
\$15,000 under \$20,000 \$20,000 under \$25,000 \$30,000 under \$20,000 \$30,000 under \$20,000			1 1 1	1,500,338 468,754 187,112 186,253	750,169 234,377 96,556 93,127	127,529 39,844 16,754 15,832	1,500,338 468,754 197,109 186,253	2,998,215 937,336 394,218 372,245	569,661 178,094 74,901 70,727	1,497,776 468,504 197,109 186,051					713,774 224,786 94,611 89,169
\$50,000 under \$100,000 \$20,000 under \$50,000 \$20,000 under \$50,000 \$100,000 under \$100,000 \$1 000,000 or more				13.548 3.448 507	9,257.1 254.2 100.0	283 283 843	13,548 3,442 507	27,090 6,882 1,014	5,147 1,308 193	13,533 13,533 3,441 507	27,066 6,878 1,014	5,584 1,444 213	13,533		243 243 101 101
Footnotes at end of table			-		3			7	3	2					

Table 3.17-Returns of Single Persons With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income-Continued

							Tax generated at specified rate-Continued	at specified ra	ne-Continued						
		25 percen			27 percent			29 percent			31 percent			34 percent	
eliculi espă pajsifa la azo	Number of returns	of subject s to tax	Tax generated et rate	Number of returns	subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rete	Number of returns	subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(26)	(27)	(58)	(58)	(30)	(31)	(35)	(33)	(34)	(32)	(36)	(37)	(38)	(38)	(40)
Total	5,408,423	1,423 8,898,849	349 2,174,712	12 3,398,941	1 5,363,635	1,448,236	2,080,701	3,378,027	979,628	1,345,956	2,181,197	676,171	876,560	1,475,048	501,516
\$1 under \$1,000							1	1	ì	1	1	1	1	T	í
\$1,000 under \$2,000 \$2,000 under \$3,000	_	1 1			-		Tï	1 1	1 1		11	11	П	1 1	1 1
\$3,000 under \$4,000							T	1	1	T	Ī	ī	I	Ī	- 1
\$4 000 under \$5,000			1	 -				ı	1	1	1	1	1	T	1
\$5,000 under \$6,000	_			_		Ī	Ī	T	T	1	an and	1	I	I	1
\$5,000 under \$8,000						1 1		П	П	1 1		1 1	H		1 1
\$8,000 under \$9,000		-			1	-	ı	T	1	1	1	1	T	1	1
\$9,000 under \$10,000				· ·	ı	Ī	ı	I	I	1	I	1	I	1	I
\$10,000 under \$11,000	425				15		ı	Ť	T	T	I	T	I	I	1
\$11,000 under \$12,000 \$13,000 under \$12,000	24/							ì	1	I	I	I	1	(l
\$13,000 under \$14,000	624	624,839 1,161,440	230,360	60 501.589	268,013	72,354]]	İ	1 1	П	11	1 1	1 1	1 1
\$14,000 under \$15,000	518						1,469	.2,636	*764	1,248	.91	.28	T	I	1
\$15,000 under \$20,000	1,480	.,			2				455,978	460,364	480,737		69,028	28,213	9,592
\$20,000 under \$25,000 \$25,000 upder \$20,000	200									430,519	376.416		362,275	3519,091	196,891
\$30,000 under \$50,000	185	185,660 371,290	92,822	22 185,642	371,104	100,198	185,350	370,374	107,409	184,990	369,323	114,490	184,216	362,455	123,235
\$50,000 under \$100,000	3									59,716	119,186		59,581	118,836	40,404
\$100,000 under \$200,000	-	13,517 27,025	025 6,756	13,503	3 26,976	7,284	13,481	26,900	7,801	13,425	26,849	8,323	13,401	26,716	9,084
\$500,000 under \$1,000,000		909							283	909	1,012		909	1,012	348
\$1.000.000 or more									121	208	418		80%	4100	142
							Tax generated at specified rate—Continued	at specified re	te-Continued						
		36 percent	1	-	38 percent			40 percent			45 percent		50 pe	50 percent regular rate	ate
Size of adjusted gross income		\vdash	Н	+	L	Ton		Incomo	Tav		Incomo	Tay		incomo	The
	Number of returns	s subject	generated at rate	Number of refurns	subject to tax	generated at rate	Number of returns	subject to tax	generated et rate	Number of returns	subject to tax	generated at rete	Number of returns	subject to tax	generated at rate
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(48)	(05)	(51)	(52)	(23)	(54)	(55)
Total	S	607 211 1 020 521	370.628	24 435 302	2 757 222	287 744	320 707	1 050 234	423.604	206 247	083 202	C81 C11	120 763	620 241	110 121
\$1 under \$1,000	3							1,000,000,000,000,000,000,000,000,000,0	44.3,050	100'00'	767'096	7047'44	20,163	7070	210,15
\$1,000 under \$2,000	_	11	П			ī		I	11	1		I	1	T	1.1
\$2,000 under \$3,000	_	ı	T		-	ī	T	ī	Ī	T	1	1	I	Ī	1
\$2,000 under \$5,000	:	1 1	l I		· ·	ſĪ		П		1 1	I 1	11	П	ii	1 1
\$5,000 under \$6,000	_	1	1			1	-	1	1	ī	1	1	1	1	1
\$6,000 under \$7,000		_	1		1	Ī	T	T		ī		-	1	1	1
\$8,000 under \$9,000	_				11	II	1	1	11	Î	-	1 1	1 1	1 1	1 1
\$9,000 under \$10,000	_	T	ı		1	Ī	T	T	ī	I	1	1	I	I	1
\$10,000 under \$11,000 \$11,000 under \$12,000		11	1 1		1.1		Т	П	1.3	1 1			1.1	1 1	1 1
\$12,000 under \$13,000	-		7			Ī	T	T	T	1	1	1	1	l	1
\$13,000 under \$14,000 \$14,000 under \$15,000		1.1	1 1	1.1	1.1	II	Tī	1 1	1 1	1 1	1 1	11	1 1	H	1 1
\$15,000 under \$20,000					1	1	1	1	1	1	1	-	1	1	1
\$20.000 under \$25.000 \$25.000 under \$30.000 \$30.000 under \$50.000	200	184,377 221,550 167,957 302,289 178,191 352,850	289 108.824 127.026	24 131,486 173,119	3 42,423 6 225,997 336,675	16,121 85,879 127,936	89,343	154,465	61,786	2.995	542.369	*243	1 58 024	1 1 500	104.675
\$50,000 under \$100,000	ži.	_			-			···		57,354	336,706	-		308,217	154,109
\$100,000 under \$200,000 \$500,000 under \$500,000 \$500,000 under \$1,000,000		3,424 3,424 506 1,0	26,658 6,848 1,012 3	2,465 13,329 2,465 3,424 364 506	9 26.631 4 6.847 6 1,012	10,120 2,602 385	3,419	53,176 13,656 2,020	21,270 5,462 808	13,255 3,412 503	78,972 20,446 3,012	35,537 9,200 1,355	3,40 1,08 1,08 1,08 1,08	78,070 20,359 3,003	39,035 10,160
\$1,000,000 or more	0.0									802	1,248			1,243	621
Footnotes at end of table															

Table 3.17-Returns of Single Persons With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income-Continued

See of equalicity grows moreone when the control of		9d 98	_		62 percen	cent
Color Colo						
See of eighted gross scropes 2, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		_		generated Nu	Number of subject returns to tax	me Tax ect generated ax at rate
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Sue of adjusted gross recome Comparison of the comparison of th	700		315	126.189	306	3
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See of eighted grees recome Number of Lines 1,520	T		1 1	1 1	1 1	i
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Sin of eliquid grass scrosses 1,24,172 2,25,27 2,	! !	1 1	1 1	1 1	1 1	1 1
Sue of adjusted gross recome 2,4,176 2,5,50 2,5,50 1,1,176 1,1,176 1,1,177 1,1,17				_		
San or adjusted gross recome 1, 19, 10, 10, 10, 10, 10, 10, 10, 10, 10, 10	1 1		1 1	1 1	1 1	1 1
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			1	ī	1	
San or adjusted gross recome Number of Lange 1 1, 19, 19, 19, 19, 19, 19, 19, 19, 19			2 2 2 2 2	78.		99 66
1,179 1,178 1,17			030'0	000,000		
See a significant gross recome			6263	29,357		
Sate of signified gross foccore			2,364	1,418	388	3,942 2,444
The general of secretary states The general of the general of			1,033	029		
Size of industrial gross receives	outuned					
Size of delatind gross rooms		ed 69	cent	F	70 percen	pent
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2022 (92.2) (10.	ł	+	+	100	+	+
8-27 (1921) 1-27 (Ď.	-	+	(20)	1	+
222. 0879 1076 1076 1077 1077 1077 1077 1077 1077			78,122	53,904	9,061 853	853,839 597,687
	1		1	I	1	1
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222. (867) 2208 (14C) (907) (15C) (1				ı	-	_
2527 (252)			1 1	1 1		1 1
222. 0879			1	1	1	1
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222. 0879 2098 ULC1 0006 03982 CZZ5 65998 CZZ6 9146			ı	1	ı	
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222. 0867) 2008 164.1 00081 03808 26.225 580908 102.10 103.			1	1	1	_
522. 0879 UC! 00061 00988 CL25 5998 US 500 00061			ı	I	ı	ı
222. (282.) (29.2) (29.			ı	i	!	
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227			1	T	1	
677 CEC'O 701/9 18/1 000/05 019/0 019/0 019/0 019/0			1 2	1 5	ī	1
			5	7/7		
75,898 49,215 8,040 72,450 47,817 7,559 55,208 42,981 5,050 5,041 15,622 25,19 24,627 15,254 25,41 24,621 15,749 24,981			1,623	32,860	3,005	302 163 211 514
396 3.935 2.519 402 3.972 2.622 404 4.020 2.734 407			4,035	2,784		
1,760 1,126 1,159 1,159 1,159 1,154 1,193 1,77			1,742	1,202		



Section 4

Taxpayers Age 65 or Over; Credit for the Elderly

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Introduction

This section presents data for two groups of returns: those on which one additional exemption was claimed for taxpayers age 65 or over, and those on which the credit for the elderly (formerly the retirement income credit) was claimed. Most, but not all, of the returns falling into the latter category were filed by persons who also claimed an age exemption.

Returns with Age Exemptions

Persons age 65 or over benefited from certain special tax provisions under the Internal Revenue Code. These included an additional \$750 exemption for each taxpayer age 65 or over (which resulted in raising the income floor for filing a return, thus exempting certain individuals from filing), and the exclusion of all or a part of the gain on the sale of personal residences. Also, due to a provision introduced by the Tax Reform Act of 1976, the retirement income credit was replaced with a new, generally more liberal, "credit for the elderly" for taxpayers age 65 or over. Moreover, social security income, a major source of income for many older persons, was nontaxable and was not reported on income tax returns. Table 4A

Chart 4A

Returns filed by taxpayers age 65 and over, 1967-1976, by size of adjusted gross income

Jet The number of returns filed reflects, in part, the changes in filing requirements for 1970 1971, 1972, 1975 and 1976,

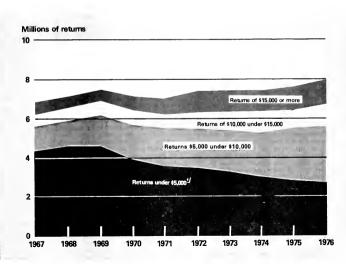


Table 4A.—All Returns and Returns of Taxpayers Age 65 or Over: Selected Characteristics

(All figures are estimates based on samples-money amounts are in thousands of dollars)

	All re	eturns		Returns	of taxpayers age 6	5 or over	
	Number of	Amount	Number of	Amount		of all returns actenstics	Number as percent of total returns
Rem	returns	Allouni	returns	Kinouni	Number of returns	Amount	of taxpayers age 65 or over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Adjusted gross income less deficit Salanes and wages (gross) Total net profit less loss from business activities! Sales of property net gain less loss Dividends in adjusted gross income	84,670,389 75,510,735 12,251,981 8,973,855 9,039,758	61,513,699 18,717,241	7,975,070 3,349,923 1,511,330 2,221,260 2,831,560	91,196,288 25,750,274 5,927,639 5,707,012 12,216,524	12 3 24 8	29 96 305	27.9
Interest received Rent net income less loss Royalty net income less loss Pensions and annubes	42,569,233 6,780,877 641,829	3,850,773	7,027,991 1,734,295 235,580	21,903,980 3,622,422 884,688	25 6 36 7	94 1 43 6	21.8 3.0
Income received this year In adjusted gross income	5,806,907 5,538,948	26,967,554 24,556,210	3,437,175 3,357,213	15,121,934 14,194,276	59 2 60 6		43.1 42.1
Statutory adjustments Lump-sum distributions not included in adjusted gross income Itamized deductions	8,863,775 146,225	610,275	372,133 25,912		17.7	23.2	0.3
Total Medical and dental expenses Taxes deducted Interest deducted Contributions	25,951,389 19,062,751 25,860,606 23,366,640 24,434,659	12,159,556 49,610,062 43,415,463	2,184,495 2,007,653 2,151,031 1,071,041 2,048,527	12,973,217 2,896,338 4,524,607 1,487,616 3,028,167	105 83 46	23.8 91 3.4	25.2 27.0 13.4
Miscellaneous Total Casualty and theft losses	21,771,915 1,998,333		1,738,539 101,995	1,036,492 87,034	8 0 5 1	8.7 5.5	
Standard deduction: Total Low-income allowance Percentage standard deduction	58,172,237 43,572,511 14,599,726	78,495,854	5,705,223 4,708,633 996,590	11,382,809 8,954,776 2,428,033	10.8	11.4	59.0
Tasable income Codel for the elderly Income tax after credits Additional tax for tax preferences Total income tax Total and tax after credits	58,716,772 1,010,834 64,396,655 246,735 64,421,367 65,969,754	205,793 140,801,196 1,000,273 141,801,470	739,244 5,438,846 74,758 5,441,001	279,414 13,748,901	73 1 8 5 30 3 8 5	56.5 9.6 27.9 9.7	9.3 88.2 0.9 88.2

**Comprises net profit less loss from businesses, farms, partnerships, and Small Business Corporations
NOTE: Detail may not add to total because of rounding

shows selected characteristics reported on returns of taxpayers age 65 or over in comparison to all returns.

For 1976, the filing requirement for single persons age 65 or over was \$3,200 in gross income. while for persons who qualified as "surviving spouses" the amount was \$3,600. For joint returns, if either spouse was 65 or over, the filing requirement was \$4,350, and it was \$5,100 if both spouses were 65 or over. The reason the filing requirements were higher for older persons was that the extra exemption deduction and the low-income allowance made them nontaxable in any case. The steady decline in returns of the elderly with incomes under \$5,000 shown in chart 4A is partly a result of the increasingly liberal tax return filing requirements granted this group since 1969.

Credit for the Elderly

Introduced by the Tax Reform Act of 1976, this credit replaced the retirement income credit in effect for 1975 and earlier years. For taxpayers under age 65, the computation of the new credit was similar to that for the retirement

income credit. In brief, the base for this computation for 1976 was pensions and annuities received under public retirement systems, limited to \$2,500 for single persons, \$3,750 for couples filing jointly if both had qualifying pensions, and \$1,875 for married persons filing a separate return. The corresponding limits for 1975 were \$1,524, \$3,048, and \$1,524. respectively. The base was further reduced by pensions received under the Social Security or Railroad Retirement Acts, and by the amount of "earned income" (defined here as the gross amount of wages, salaries, or professional fees, and other amounts received as compensation for personal services) in excess of \$1,200. The actual credit equalled 15 percent of the (reduced) base.

For 1975, the computation of the retirement income credit for taxpayers age 65 and over was quite similar to that for taxpayers under 65, except that all types of pensions and annuities, as well as income from savings, could be used in computing the base. The credit for the elderly introduced for 1976, on the other hand, differed markedly between

the two age groups. Amounts received from pensions or saving were not used in computing the credit for taxpayers age 65 and 11 over. The computation base was if simply \$2.500, \$3,750, or \$1,8751 depending on marital status. reduced by pensions received und the Social Security or Railroad Retirement Acts. However, instell of a phase-out based on earned income, the new law contained a phase-out based on adjusted gros! income (i.e., both earned and unearned income). This phase-ou equalled one-half of the excess adjusted gross income over \$7.50 for single persons, over \$10,000 for married couples, and over \$5,000 for married persons who were separated. Thus, no credit was allowed for single persons a 65 and over with adjusted gross incomes over \$12,500, married couples with incomes over \$17.50 or separated persons with income over \$8,750.

One more, minor, change introduced by the Tax Reform Act of 1976 was the elimination of tl prior-year income test. Under the previous law, to qualify for the retirement income credit, the taxpayer had to have received earned income in excess of \$600 it.

Table 4B.-Comparison of Returns With Retirement Income Credit and Credit for the Elderly, 1975 and 1976

(All figures are estimates based on samples-money amounts are in thousands of dollars)

Item by size of adjusted gross income	All re	itums	Returns o	taxpayers or over
went of the displace good manne	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)
Retirement Income Credit, 1975				
Total	784,808	128,968	598,075	88,602
Under \$5,000 \$5,000 under \$10,000 \$15,000 or more \$15,000 \$15,000 or more	90,335 340,754 176,771 176,948	7,041 53,795 33,578 34,553	74,646 281,538 122,955 118,936	5,168 41,309 21,222 20,905
Credit for the Elderly, 1976				
Total	1,010,834	205,793	739,244	116,181
Under \$5,000 \$5,000 under \$10,000 \$15,000 under \$15,000 \$15,000 or more	162.153 514.211 215.772 118.698	17,759 99,597 52,121 36,316	142,806 425,566 140,714 30,158	13,481 69,658 26,023 6,819
Change, 1975 to 1976				
Total	226,026	76,526	141,169	27,579
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	71,818 173,457 39,001 —58,250	10,717 45,803 18,543 1,763	68,160 144,028 17,759 —88,778	8,315 28,549 4,801 —14,086

NOTE Detail may not add to total because of rounding

of any 10 years prior to the for which the credit was imed. There was no such test claiming the 1976 credit for elderly. The Tax Reduction and Simpli-

The lax Neoduction and simpleaction Act of 1977 maintained liberalized provisions of the 5 Act. However, it also owed taxpayers whose 1976 lit had been reduced or elimiad by the adjusted gross income se-out to compute the credit er the previous law for one a year.

Since the 1977 Act did not more law until after the 1976 ing deadline for most taxpayers already passed, many taxpayers ted to file amended returns use the more advantageous putation of the credit. Therea, the data for 1976 shown in 16 4B are slightly understated.

Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income

28,213 42,023 27,340 13,348 55,355 --102,016 5,559 44,287 42,235 86,239

[All figures are estimates based on samples—money emounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Numb		Salanes a (gro		Total ne less los business	is from	assets	f capital net gain loss
	i Gildinis	less deficit	Total	For age 65 or over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	7,975,070	91,196,288	23,723,226	10,430,763	3,349,923	25,750,274	1,511,330	5,927,639	2,162,453	5,630,709
Under \$2,000	626,586 1,305,461 1,467,224 1,162,608 702,331 568,880	-32,592 4,098,098 7,317,592 8,115,596 6,280,657 6,229,956	1,776,348 3,486,844 4,165,873 3,508,276 2,099,209 1,743,651	785,354 1,577,219 1,875,315 1,569,199 930,412 753,339	196,299 518,504 562,956 408,750 289,964 268,647	236,340 1,103,446 1,783,775 1,856,802 1,674,693 2,016,972	254,239 191,529 149,116 142,170 123,561 83,975	-860,435 156,654 183,531 171,485 222,475 240,137	76,960 178,397 240,757 299,936 184,611 179,697	104,117 97,271 186,808 189,129 187,227 299,804
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$18,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$30,000	433,208 321,612 243,016 172,164 311,504 202,046	5,602,988 4,794,299 4,131,292 3,269,523 6,920,715 5,543,326	1,342,317 1,028,589 773,868 550,989 1,042,466 659,320	580,927 432,615 330,287 234,182 434,886 278,073	210,023 187,535 115,535 86,378 157,740 98,880	1,777,364 1,629,790 1,290,974 1,033,276 2,295,438 1,552,721	71,278 57,635 40,398 39,483 80,143 61,756	230,735 179,299 217,875 154,071 405,169 539,360	148,959 102,814 92,135 79,423 136,632 125,618	236,984 222,685 203,683 164,953 358,754 365,004
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$100,000 \$200,000 under \$500,000 \$500,000 under \$500,000 \$1,000,000 or more	274,043 137,236 35,479 9,786 1,356 520	10,150,288 9,181,548 4,726,883 2,796,094 916,364 1,153,661	912,453 470,049 122,670 33,902 4,652 1,750	380,252 199,285 52,370 14,336 1,947 765	144,559 74,914 21,970 6,078 851 340	3,096,479 2,223,022 1,213,001 516,468 103,251 44,460	106,237 70,877 21,199 6,413 941 380	1,204,138 1,468,436 663,111 368,196 63,064 110,248	168,556 107,478 30,021 8,708 1,252 496	834,514 766,741 514,807 394,824 184,591 319,714
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$15,000 under \$20,000	2,662,805 2,601,405 1,184,377 554,503	7,346,112 18,433,239 14,467,725 9,560,333	7,232,082 7,804,468 3,670,743 1,768,671	3,251,163 3,486,336 1,580,910 750,440	991,727 984,745 586,831 281,267	2,160,211 4,494,846 4,889,779 3,158,598	521,335 339,280 196,640 106,129	429,552 513,261 562,155 460,064	378,644 602,020 386,931 216,097	270,287 493,263 651,442 476,667
\$20,000 or more	971,980	41,388,880	3,247,262	1,361,914	505,332	11,046,841	347,946	4,821,712	578,761	3,739,050
\$20,000 or more			3,247,262			11,046,841	347,946	4,821,712		
\$20,000 or more	Sale propert then capit	s ot y other tal assets		Dwo	lends In ad	iusted		4,821,712 received	Pensions a	3,739,050 and annurbes
Size of adjusted gross income	Sale propert	s ot y other tal assets	3,247,262 Before of returns	Dwo	lends In ad				Pensions a	ind annumbes
\$20,000 or more	Sale propert then capt net gain Number of	s ot y other all assets less loss	Before e	Divid	In ad gross	justed income	Interest Number of	received	Pensions a	and annurbes
\$20,000 or more	Sale propert then capi net gain Number of returns	s ot y other lai assets less loss Amount	Before of returns	Divid exclusion Amount	In ad gross Number of returns	justed income Amount	Interest Number of returns	received Amount	Pensions a	nd annumbes ptal Amount
\$20,000 or more Size of adjusted gross income	Sale propert then capi net gain Number of returns	s ot y other all assets less loss Amount (12)	Before e Number of returns (13)	Divide exclusion Amount (14)	In ad gross Number of returns (15)	justed income Amount (16)	Number of returns (17)	Amount (18)	Pensions a To Number of returns (18)	Amount (20)
\$20,000 or more Sae of adjusted gross income Total Under \$2,000 \$2,000 under \$4,000 \$6,000 under \$8,000 \$6,000 under \$8,000 \$6,000 under \$8,000 \$6,000 under \$8,000	Sale propert then capit net gain Number of returns (11) 166,279 12,574 7,411 18,167 15,628 16,456	s ot y other all assets less loss Amount (12) 76,303 -102,630 2,144 1,723 1,600 705	Before of returns (13) 3,449,771 125,496 323,615 516,507 515,717 355,511	Drvid xxclusion Amount (14) 12,643,614 109,808 226,064 480,129 717,472 556,152	In ed gross Number of returns (15) 2,631,560 94,443 226,427 401,775 419,944 294,188	justed income Amount (16) 12,218,524 96,972 195,101 424,319 658,564 512,821	Number of returns (17) 7,027,991 424,360 1,060,144 1,276,725 1,036,820 652,719	received Amount (18) 21,903,960 425,943 1,432,600 2,256,801 2,577,501 1,783,895	Pensions a To Number of returns (18) 3,437,175 96,230 456,057 727,056 593,481 373,490	Amount (20) 15,121,934 199,14C 986,411 2,188,147 2,226,888

684,789 1,152,057 561,611 327,826 723,488

551,357 1,538,269 1,217,982 950,328 8,385,679

495,452 941,325 464,618 278,096 652,069 484,885 1,402,892 1,145,983 907,583 8,275,181 2,117,072 2,333,696 1,104,445 525,402 947,376

2,914,152 5,562,589 3,599,747 2,288,840 7,538,653

897,860 1,348,454 542,618 259,875 388,368

2,048,786 5,102,204 2,994,192 1,799,991 3,176,761

All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more

Footnotes at end of table

Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

All figures are estimates based on samples—money amounts are in thousands of dollars]

	Pensio annuites— In ad	-Continued	Rent net less		Royalty n	et income loss	Estate net in less	come	net ii	sources acome loss ¹
Size of adjusted gross income	gross						1033	1030	1000	1030
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	3,357,213	14,194,276	1,734,295	3,622,422	235,580	884,688	267,414	1,331,022	860,935	337,027
Under \$2,000	77,160 447,426 722,367 587,887 364,712 278,306	111,852 825,948 2,071,501 2,181,592 1,549,654 1,383,668	124,803 275,394 260,519 243,226 131,263 120,579	7,938 274,439 337,993 345,280 256,175 167,751	11,548 14,085 17,801 34,583 24,044 7,954	17,570 18,182 4,657 18,154 44,765 11,346	1,130 *11,090 29,778 33,205 16,618 23,445	232 *17,241 63,086 82,689 50,440 81,152	28,644 77,979 124,927 104,748 91,917 71,412	-213,577 25,071 53,118 67,439 23,669 33,489
\$12,000 under \$14,000 . \$14,000 under \$16,000 . \$18,000 under \$18,000 . \$18,000 under \$20,000 . \$20,000 under \$20,000 . \$25,000 under \$30,000 .	183,247 135,489 110,306 74,690 135,815 87,518	1,032,057 745,948 746,302 569,451 990,646 781,968	95,872 73,071 56,860 41,280 82,692 59,917	303,308 178,087 175,853 107,071 313,520 248,353	21,743 11,992 7,943 7,854 16,160 15,915	49,205 23,016 9,593 32,752 77,380 56,384	10,705 11,849 13,201 10,307 20,865 19,866	23,949 46,401 54,433 77,770 62,106 92,344	52,446 55,969 27,537 31,196 60,832 41,888	28,136 30,457 3,741 22,884 29,126 44,240
\$30,000 under \$50,000 \$50,000 under \$100,000 \$200,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$5,000,000 \$1,000,000 or more	98,282 42,537 8,570 2,427 354 120	669,365 393,265 100,227 33,251 5,788 1,792	95,961 52,336 15,458 4,175 637 252	300,616 357,054 171,055 62,052 11,347 4,531	20,909 15,230 5,416 1,886 358 159	116,887 119,624 105,072 87,092 39,638 53,352	30,609 24,091 7,635 2,462 384 174	190,165 221,299 119,890 70,590 20,874 56,361	42,182 35,242 9,994 3,312 506 204	26,841 95,244 40,692 19,449 5,230 1,776
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$15,000 under \$20,000 \$20,000 or more	869,890 1,329,662 528,420 253,618 375,623	1,806,544 4,932,003 2,790,717 1,686,710 2,976,302	540,013 495,192 257,766 129,896 311,428	455,022 766,803 586,299 345,771 1,468,528	41,674 60,387 36,153 21,333 76,033	39,723 63,604 79,646 46,266 655,448	21,796 70,025 39,785 29,722 106,086	26,891 186,796 114,889 186,816 833,630	175,935 252,280 157,204 81,356 194,160	150.051 105,773 76,654 42,052 262,599
		Statutory e	djustments		Total de	ductions	Tavable	income		ne tax
	To	tal	Suck may	exclusion	1018106		axabio	mooned	before	credits

			Statutory (djustments		Total de	ductions	Tayable	income		ne tax
Size of ediu	sted gross income	T	otal	Sick pay	exclusion					betore	credits
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(31)	(35)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total		372,133	678,576	41,463	123,346	7,889,718	24,356,026	5,965,072	53,391,159	5,988,059	14,392,439
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000		15,962 22,041 37,243 43,072 23,672 27,806	56,914 60,000 49,717 33,639 25,863 33,277	*8,504 *8,488 *5,997 *269 *4,499 *3,088	*39,328 *37,688 *12,166 *665 *7,529 *2,639	541,234 1,305,461 1,467,224 1,162,608 702,331 588,880	1,059,794 2,476,330 3,187,896 2,653,305 1,728,139 1,506,806	373,879 1,114,084 1,121,099 685,553 562,799	163,922 1,346,671 2,921,956 3,049,722 3,457,105	*2,987 373,879 1,114,084 1,121,099 685,553 562,799	23,160 204,630 469,091 513,709 610,486
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000		19,005 11,471 26,701	27,687 31,445 24,087 20,645 40,207 57,464	*586 *2,076 *2,606 *1,527 — *492	*2 251 *4,709 *4,915 *1,682 	433,208 321,612 243,016 172,164 311,504 202,046	1,175,629 1,016,882 888,331 680,783 1,318,217 919,842	430,519 319,377 241,877 169,436 309,863 201,715	3,441,812 3,022,697 2,669,081 2,222,901 4,828,787 4,132,009	430,519 319,377 241,877 169,436 309,863 201,715	635,356 565,456 522,526 451,324 1,024,898 951,437
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$500,000 under \$1,000,000 \$1,000,000 or more		41,824 25,463 5,549 1,354 142 44	96,815 86,322 24,389 7,058 1,645 1,402	*3,081 *199 *38 **13	*8,662 *589 *69 **18	274,043 137,236 35,479 9,786 1,366 520	1,845,895 1,715,037 905,904 655,092 260,660 361,484	271,114 136,818 35,333 9,738 1,352 516	7,680,808 7,155,252 3,733,880 2,118,536 655,005 791,014	271,114 136,818 35,333 9,738 1,352 516	2,024,178 2,567,177 1,721,749 1,165,163 408,061 533,994
All returns, summary: Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more		51,644 90,366 62,54 38,702 128,880	131,985 94,149 73,871 63,269 315,302	17,020 *10,737 *4,922 *4,961 3,823	77,161 *20,215 *5,294 *10,903 9,774	2,577,453 2,601,405 1,184,377 554,503 971,980	5,031,922 6,073,542 3,243,861 2,024,570 7,982,131	830,862 2,463,753 1,174,605 549,403 966,449	675,276 6,806,995 8,544,960 6,268,636 31,095,291	833,849 2,463,753 1,174,605 549,403 966,449	99,833 1,110,800 1,550,941 1,234,207 10,396,657

Footnotes at end of table

Tax credits

Income tax after credits

Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	To	tal	Cred the e		Earned included to off tax before	set income	Incom after c	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	5,988,059	922,951	739,244	116,180	18,676	1,206	5,438,846	13,469,488
Under \$2,000 \$2,000 under \$4,000	*2,987 373,879	*42 13.087	**46,356	**1,513	-	-	**240,716	**10,074
\$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000	1,114,084 1,121,099 885,553 562,799	75,909 123,567 91,370 91,850	181,121 226,914 113,961 89,796	23,440 37,790 20,595 17,105	*1,403 17,475 —	*171 1,035	802,636 1,034,881 679,496 558,333	128,721 345,523 422,339 518,636
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$16,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$20,000	430,519 319,377 241,877 169,436 309,863 201,715	79,045 63,183 46,445 32,739 64,661 58,516	37,598 20,775 8,913 *2,500 5,033 *1,935	6,943 3,837 1,371 *378 1,193 *540	-		428,488 318,867 241,821 169,436 308,209 201,715	596,311 502,273 476,081 418,584 960,037 892,920
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	271,114 136,818 35,333 9,738 1,352 516	71,529 47,700 30,069 17,891 6,432 8,715	*3,297 865 132 *23 **5	*1,107 228 30 *8 **2	=======================================	=======================================	270,933 136,472 35,273 9,708 1,347 513	1,952,648 2,518,477 1,691,680 1,147,273 401,629 525,280
All returns, summary Under \$5,000 + \$5,000 under \$10,000 \$10,000 under \$10,000 \$11,000 under \$10,000 \$20,000 or more \$20,000 or more	833,849 2,463,753 1,174,605 549,403 966,449	42,658 261,318 205,406 107,857 305,713	142,806 425,566 140,714 18,868 11,290	13,481 69,858 26,023 3,711 3,108	*28 18.850 —	1,200 - - -	577,279 2,180,452 1,168,108 548,837 964,170	57,176 849,482 1,345,536 1,128,350 10,090,944
Size of edjusted gross income	Total inc	ome tax	Earned credit to off-	used set all	Total ta:	s liability	Earned credit, re port	fundable
Size of edjusted gross income	Total inc	ome tax	credit to off:	used set all	Total ta: Number of returns	a liability Amount	credit, re	fundable
Size of adjusted gross income	Number of		credit to off: other Number of	used set all taxes	Number of		credit, re port Number of	fundable tion
Size of adjusted gross income	Number of returns	Amount	credit to off other Number of returns	used set all taxes Amount	Number of returns	Amount	credit, report	fundable tion Amount
	Number of returns (49)	Amount (50)	credit to off other Number of returns (51)	used set all taxes Amount (52)	Number of returns (53)	Amount (54)	credit, report Number of returns (55)	fundable tion Amount (56)
Total Under \$2,000 \$2,000 under \$6,000 \$4,000 under \$6,000 \$4,000 under \$6,000	Number of returns (49) 5,441,001 365 240,718 802,685 1,034,886 679,515	Amount (50) 13,748,901 4,513 10,331 129,301 345,523 422,847	credif to off to off other Number of returns (51) 17,538 804 6,382 7,319	seed set all taxes Amount (52) 2,036 76 760 886 314	Number of returns (53) 5,707,284 83,236 343,188 682,458 1,047,472 684,259	(54) 14,110,865 12,051 26,196 150,763 369,233 443,367	Credit, re- port Number of returns (55) 77,268 13,624 32,929 27,119 *3,596	(56) 14,071 897 7,132 5,912
Total Under 8,000 \$2,000 over \$4,000 \$2,000 over \$6,000 \$0,000 over \$6,000 \$0,000 over \$6,000 \$0,000 over \$6,000 \$0,000 over \$6,000 \$1,000 over \$1,000 \$1,000	Number of returns (49) 5,441,001 365 240,718 802,685 1,024,886 679,515 558,697 428,497 319,026 241,867 169,439 308,439	Amount (50) 13,748,901 4,513 10,331 129,301 345,523 422,847 520,666 553,260 553,122 478,464 418,988 955,264	credif to off to off other Number of returns (51) 17,538 804 6,382 7,319	used set all taxes Amount (52) 2,036 76 780 886 314	Number of returns (53) 5,707,284 63,236 343,188 682,458 1,047,472 684,259 559,316 430,410 319,508 241,907 169,672 386,776	Amount (54) 14,110,865 12,051 26,196 150,763 399,233 443,367 541,467 521,329 455,644 454,540 998,724	credit, re port	Mmount (56) 14,071 897 7,132 5,912 "331

Estimate should be used with caution because of the small number of sample returns on which it is based

"Sentiting (a) size classes for which data were deleted because of the small number of sample raturns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from snotther size class.

Comprises net profit less loss from businesses, farms, partnerships, and Small Business Corporations
Comprises State income tax retunds, almony and other income less other loss
NOTE. Detail may not add to total because of rounding

able 4.2—Joint Returns With st Least One Taxpayer 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross noome

ull figures are estimates based on samples-money amounts are in thousands of dollars)

	Number of	Adjusted	Numb exem	ptons	Salanes a		less to	et profit ss from activities ¹	Sales of ca net gain	aprtal assets less loss
Size of edjusted gross income	returns	gross income less deficit	Total	Age 65 and over	Number of ratums	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	4,601,962	62,861,370	16,805,488	7,052,150	2,402,103	21,164,022	1,154,149	5,004,147	1,273,065	3,890,783
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$8,000 under \$10,000 \$10,000 under \$12,000	316 893 517,482 738,677 661,895 414,800 360,436	194,382 1,608,787 3,752,002 4,626,889 3,726,868 3,955,608	1,151,056 1,880,496 2,697,381 2,454,603 1,510,881 1,315,438	475,123 787,136 1,146,788 1,065,966 642,881 544,889	109,883 298,939 372,902 296,420 188,911 205,139	162,702 644,061 1,202,073 1,324,521 1,110,566 1,551,740	162,548 132,762 116,399 101,969 104,853 67,867	-551,798 103,876 116,432 110,027 176,370 182,610	36,620 57,148 101,603 154,311 101,527 91,817	81,664 36,16- 73,164 86,75: 127,46- 148,61:
\$12,000 under \$14,000 \$14,000 under \$16,000 \$18,000 under \$16,000 \$18,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$25,000	280,589 244,961 174,487 126,552 238,173 159,952	3,641,006 3,655,336 2,967,039 2,399,537 5,290,520 4,384,587	1,027,834 867,680 627,332 455,037 890,665 572,835	428,308 355,621 261,758 188,570 361,555 235,979	164,079 157,803 92,750 73,884 135,670 88,679	1,418,799 1,641,171 1,064,916 906,534 1,972,755 1,467,681	53,643 50,734 35,851 32,948 69,288 51,595	163,502 136,008 185,911 124,944 344,836 432,436	90,764 73,338 67,093 58,993 98,425 91,653	168,162 149,155 136,485 109,961 270,625 254,925
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	220,186 109,190 28,580 7,722 1,028 365	8,219,117 7,294,991 3,832,872 2,210,387 686,294 803,910	800,042 411,132 108,164 29,516 3,945 1,431	326,395 171,239 45,471 12,272 1,609 610	134,221 66,504 19,806 5,475 755 283	2,935,457 2,023,600 1,113,162 486,555 95,605 40,124	67,190 61,712 18,365 5,520 772 293	1,336,867 612,509 332,438 50,536	131,737 85,214 24,538 6,971 961 352	586,32 547,42 409,34 307,89 147,93 246,70
Mi returns, summary Under \$5,000 \$10,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	1,144,634 1,505,113 779,785 407,234 765,196	2,813,601 10,706,564 9,604,705 7,013,822 32,722,660	4,153,659 5,540,756 2,838,372 1,454,949 2,817,750	1,730,350 2,387,524 1,175,975 603,171 1,155,130	571,719 685,336 464,309 229,346 451,393	1,290,520 3,153,404 3,929,662 2,655,497 10,134,939	351,861 266,670 149,170 91,693 294,755	412,539 380,438	140,246 310,963 222,595 159,410 439,851	142,993 262,223 383,799 330,599 2,771,179
	propert	is of ty other ital assets		Drvic	lends		Interest	received		annuities
Size of adjusted gross income	net gain	less loss		exclusion		gross income				otal
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	77.53	(12)	(42)	(14)	(15)	(16)	(17)	(18)	(10)	(20)

	propert	ty other		Drvid	ends		Interest	received	Pensions a	nd annumes
Size of adjusted gross income		less loss	Before 6	exclusion	In adjusted	gross income			To	otal
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	121,329	75,167	1,910,603	7,317,651	1,508,286	7,026,713	4,024,702	13,308,482	2,097,408	10,083,017
Index \$2,000 12,000 under \$4,000 16,000 under \$6,000 16,000 under \$6,000 80,000 under \$10,000 \$10,000 under \$12,000	11,003 2,866 6,944 11,173 9,670 8,148	105	67,778 84,631 201,548 242,467 197,264 142,873	64,270 47,419 144,450 307,901 208,795 164,910	51,394 52,410 146,508 180,407 156,020 102,573	55,978 36,020 116,390 273,580 180,181 164,012	214,242 375,990 627,438 573,135 378,965 334,251	269,758 387,628 973,739 1,374,176 959,862 880,836	61,860 197,088 370,660 346,848 242,897 179,147	154,312 367,944 1,175,578 1,259,235 1,057,705 934,618
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000	8,819 7,272 3,432 5,169 11,378 7,883	4,597	137,423 109,128 99,669 74,491 139,004 113,353	269,756 201,167 194,427 226,206 508,407 403,783	110,438 89,376 76,404 57,823 116,052 94,018	248,138 183,969 180,754 215,127 486,076 385,117	262,190 227,144 165,365 119,678 226,905 157,590	850,131 776,736 679,454 523,673 1,121,889 854,216	128,038 112,119 86,742 56,599 107,648 75,923	680,654 660,275 645,189 445,692 848,500 735,629
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 on more .	14,198 7,467 2,650 990 181 86	6,628 3,046	170,037 95,436 26,757 7,388 996 360	1,186,032 1,293,841 840,724 698,158 277,514 277,891	148,808 91,620 25,838 7,253 988 356	1,138,916 1,276,661 835,828 696,795 277,328 277,824	216,811 107,858 28,156 7,611 1,008 363	1,599,452 1,264,181 467,807 202,248 56,667 66,207	85,185 36,683 7,518 2,046 308 99	596,687 388,391 92,974 30,897 6,986 1,752
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	16,128 27,528 20,801 12,039 44,833	8,275 41,840 40,402	230,774 562,914 338,562 225,022 553,331	145,104 627,731 544,092 532,374 5,468,350	152,292 434,447 255,562 181,032 484,933	116,354 545,795 492,833 499,167 5,374,565	855,070 1,314,700 724,246 384,382 746,304	1,031,065 2,933,920 2,157,288 1,553,542 5,632,667	411,123 808,230 363,041 199,604 315,410	931,722 3,083,053 1,955,005 1,411,422 2,701,816

Footnotes at end of table

Table 4.2—Joint Returns With at Least One Taxpayer 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates besed on samples-money amounts are in thousands of dollars]

	Pensions and enn		Rent net less		Royelty n	et income	Estate or income		All other sources net income less loss ²		
Size of adjusted gross income	In adjusted g	ross income	1033	1055	1033	1033	HILLIAN I	020 1020			
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
Total	2,033,493	9,407,152	990,648	2,230,176	146,048	592,914	106,024	524,798	611,399	234,4	
nder \$2,000 ,2000 under \$4,000 ,000 under \$6,000 ,000 under \$6,000 ,000 under \$10,000 ,000 under \$10,000	48,787 191,047 365,971 341,254 234,562 177,225	84,519 337,230 1,093,572 1,228,829 982,102 880,288	53,247 102,794 132,835 132,633 83,238 69,095	3,658 84,752 150,411 160,585 169,877 111,881	10,966 9,279 5,154 17,949 12,960 4,782	17,089 14,907 2,435 10,210 14,367 4,577	1,033 *4,322 *892 *16,289 *3,899 *5,348	678 *746 *2,958 *45,510 *13,957 *21,083	23,523 34,743 87,157 74,281 57,074 46,243	168,62 18,43 51,73 32,07 13,32 36,57	
12,000 under \$14,000 14,000 under \$16,000 16,000 under \$18,000 18,000 under \$20,000 20,000 under \$25,000 25,000 under \$30,000	122,766 108,082 84,276 56,366 104,617 73,802	630,848 614,484 599,857 424,760 802,678 706,883	55,172 53,681 36,327 27,800 62,880 48,331	106,142 120,363 101,274 56,345 233,387 211,086	9,946 9,046 3,509 6,717 10,954 12,395	29,702 17,572 4,628 22,561 48,219 52,710	1,745 *5,473 4,696 *2,353 6,661 12,844	1,394 *10,949 7,646 *4,710 15,478 51,353	33,893 44,221 24,300 24,697 50,493 30,420	20,5 17,8 1,8 17,3 25,1 11,5	
10,000 under \$50,000 0,000 under \$100,000 00,000 under \$200,000 00,000 under \$200,000 00,000 under \$500,000 00,000 under \$1,000,000 0,000,000 or more	79,196 35,768 7,360 2,013 304 97	548,005 349,967 87,777 28,449 5,391 1,514	72,842 42,635 13,191 3,469 500 178	222,563 291,355 144,629 48,529 10,145 3,196	14,852 11,444 4,219 1,497 273 106	84,483 81,413 73,733 98,648 24,500 31,160	17,544 15,252 5,346 1,737 279 111	80,434 118,240 65,287 32,460 12,750 39,165	38,715 30,022 8,318 2,741 419 159	21,8 78,0 35,3 16,2 3,6 2,1	
returns, summary: Under \$5,000	381,740 789,881 353,151 195,564 303,157	777,066 2,949,185 1,817,795 1,332,441 2,530,663	229,211 275,536 156,276 85,799 244,026	161,281 408,001 290,633 205,372 1,164,891	24,000 32,308 18,439 15,561 55,740	33,767 25,240 48,034 31,006 454,868	5,950 20,485 11,058 8,557 59,974	4,338 59,510 29,478 16,305 415,167	106,575 170,183 107,719 65,635 161,287	-122) 66, 67) 26, 195,	

		Statutory adjust	ments		Total deductions		Taxable income			ne tax credits
Size of adjusted gross income	Tol	al	Sick pay	exclusion						Credits
size of edilusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	299,615	599,399	39,724	121,214	4,546,547	15,580,233	3,428,659	37,580,320	3,428,661	10,235,865
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$4,000 \$6,000 under \$8,000 \$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 \$10,000 under \$10,00	12,043 16,800 22,595 29,885 17,754 22,890	53,716 52,263 33,390 24,062 21,123 30,412	*8,235 *8,488 *5,997 *269 *3,030 *3,088	*38,732 *37,688 *12,166 *665 *5,998 *2,639	261,478 517,482 738,677 661,895 414,800 360,430	589,425 1,097,470 1,655,164 1,594,380 1,076,197 942,542	447,118 631,077 404,291 360,028	270,928 1,211,876 1,563,877 2,026,819	**447,120 631,077 404,291 360,028	**36,139
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$25,000	15,166 21,454 14,205 9,964 23,039 24,242	24,166 30,717 19,432 19,672 35,118 52,993	*586 *2,076 *2,606 *1,527 	*2,251 *4,709 *4,915 *1,682 — *435	280,589 244,961 174,487 126,552 238,173 159,952	762,376 758,277 607,389 528,305 987,969 701,761	279,916 243,834 174,457 124,100 237,830 159,746	2,111,128 2,258,499 1,890,012 1,576,819 3,642,216 3,253,758	279,916 243,834 174,457 124,100 237,830 159,746	364,634 405,301 351,338 302,168 736,648 717,091
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,000,000	38,683 24,213 5,243 1,273 131 35	87,948 83,615 22,421 6,504 1,468 378	*3,081 *199 *38 **12 —	*8,662 *589 *69 **13	220,186 109,190 28,580 7,722 1,028 365	1,393,298 1,270,523 687,273 486,564 194,147 247,174	220,102 108,789 28,497 7,695 1,018 361	6,226,927 5,729,303 3,068,027 1,702,630 491,690 555,813	220,102 108,789 28,497 7,695 1,018 361	1,587,256 1,998,089 1,386,343 817,707 301,532 372,409
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	32,038 67,039 50,616 33,063 116,859	110,959 73,595 67,083 57,316 290,446	16,751 *9,288 *4,922 *4,961 3,822	76,565 *18,684 *5,294 *10,903 9,769	1,089,219 1,505,113 779,785 407,234 765,196	2,373,818 3,636,817 2,120,957 1,477,932 5,968,708	69,703 1,412,783 777,708 404,627 764,038	25,393 3,021,287 5,369,943 4,493,333 24,670,364	69,705 1,412,783 777,708 404,627 764,036	3,566 456,266 919,645 839,313 8,017,076

Footnotes at end of table

Table 4.2-Joint Returns With at Least One Taxpayer 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income-Continued

			Tax o	redits				
Size of adjusted gross income	То	tal	Cred the e	it for identy	Earned credit to offset tax befor	used income	Incom- after c	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	3,428,861	611,704	329,714	57,751	14,233	1,114	3,095,491	9,624,16
Inder \$2,000	**447,120	**27,301	**29,724	**1,785	_	_	**206,771	**10,83
2,000 under \$4,000 4,000 under \$6,000 6,000 under \$8,000 8,000 under \$10,000 10,000 under \$12,000	631,077 404,291 360,028	62,646 53,250 59,025	96,730 68,424 60,474	13,331 13,484 13,570	*1,106 13,127	*121 993 —	551,543 398,565 356,953	114,89: 190,90 276,49
12,000 under \$14,000 14,000 under \$16,000 16,000 under \$18,000 18,000 under \$20,000 20,000 under \$20,000 20,000 under \$30,000	279,916 243,834 174,457 124,100 237,830 159,746	52,981 49,679 35,175 24,454 51,399 44,577	30,945 20,775 6,913 *2,466 5,033 *1,935	6,798 3,937 1,371 *370 1,193 *540		=======================================	277,885 243,324 174,401 124,100 236,176 158,746	311,650 355,62 316,160 277,714 685,246 672,514
30,000 under \$50,000 \$0,000 under \$100,000 100,000 under \$200,000 200,000 under \$500,000 \$500,000 under \$1,000,000 1,000,000 or more	220,102 108,789 26,497 7,695 1,018 361	61,267 39,158 24,450 13,062 5,532 7,745	*3,297 865 108 **25	*1,107 228 28 **9	1111		219,937 108,556 28,469 7,673 1,013 359	1,525,98 1,958,93 1,361,89 904,64 295,99 364,66
Il reburns, summary Under \$5,000 \$10,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	69,705 1,412,783 777,708 404,627 764,038	3,377 139,821 139,266 82,049 247,191	*2,761 192,117 104,739 18,834 11,263	*35 28,565 22,343 3,703 3,105	14,233	1,114 - - -	13,776 1,143,121 772,602 404,061 761,929	18 316,44 780,37 757,26 7,769,88
Size of edjusted gross income	Total inc	ome tax	credit use	income d to offset er taxes	Total tax	c liability	Earned inco	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Total	3,097,348	9,836,024	15,047	1,759	3,297,912	10,132,176	72,050	13,61
inder \$2,000 2,000 under \$4,000 4,000 under \$6,000 8,000 under \$6,000 8,000 under \$8,000 10,000 under \$10,000	206,813 551,548 398,586 357,316	**3,978 11,146 114,895 190,937 277,218	535 5,541 7,236 1,735 —	57 662 879 162 —	55,272 70,975 262,507 562,476 403,045 357,793	8,909 10,171 25,372 130,537 207,373 293,950	12,527 29,104 26,823 *3,596 —	617 6,17 5,88 *33
\$12,000 under \$14,000 \$14,000 under \$16,000	277,891 243,483	318,592 356,368	=	=	279,804 243,965	335,066 371,404	=	

\$4,000 under \$6,000	206,813	11,140	1,735	162	562,476	130,537	13,596	1331
\$6,000 under \$8,000	551,548	114,895	1,/35	162		207,373	3,590	331
\$8,000 under \$10,000	398,586	190,937	-1	-1	403,045	207,373	-1	_
\$10,000 under \$12,000	357,316	277,218	-	-	357,793	293,950	-	_
\$12,000 under \$14,000	277,891	318,592	-	-1	279,804	335,066	_	_
\$14,000 under \$16,000	243,483	356,368	-		243,965	371,404	-	_
\$16,000 under \$18,000	174,447	317,315			174,487	332,230	-	_
\$18,000 under \$20,000	124,103	277.951	_i		124.336	289.677	-	_
\$20,000 under \$25,000	236,464	689.427		_	236,743	719.675	-	_
\$25,000 under \$30,000	159,746	679,825	-1	-	159,746	706,090	-	_
*** *** ***	200.040	1,553,206	i i		000.075	1.602.807	- 1	
\$30,000 under \$50,000	220,042	1,333,200	-1	-	220,075		-1	
\$50,000 under \$100,000	108,912	1,996,185	-1	-1	109,024	2,035,542	-1	_
\$100,000 under \$200,000	28,542	1,398,510	-	-	28,560	1,407,993	-1	_
\$200,000 under \$500,000	7,714	939,468	-	-	7,714	943,082	-1	_
\$500,000 under \$1,000,000	1,026	314,650	-1		1,026	315,386	-	-
\$1,000,000 or more	364	396,351	-	-	364	396,915	-1	_
All returns, summary			1				1	
Under \$5,000	14,129	4.361	10,879	1.330	173,547	26,599	56,623	10.130
\$5,000 under \$10,000	1,143,169	316,595	4.168	429	1,180,728	355.763	13.427	2.886
\$10,000 under \$15,000	772.971	788.045	٠.,٠٠٠	760	775.367	828,116	10,421	
\$15,000 under \$20,000	404,269	759,400		_	405,018	794.211		_
	762.810	7.967.623	-1	- 1	763,252	8.127.489	= =	_
\$20,000 or more	/62,010	7,007,023	-i	7	700,232	0,127,400		
			1					
*February should be used with caution because of the small number of sam	ole returns on which	rt is based						

ale should be used with custion because of the small number of sample returns on which if is based thiss (a) size classes for which data were deleted because of the small number of sample returns on which they were based end (b) combined frequencies or amounts that include the data thus deleted from another size "Identifies (a) size classes on minimal and a class.

Comprises her priorities loss from businesses, farms, partnerships, and Small Business Corporations.

Comprises State income tax refunds, almony and other income less other loss.

NOTE: Detail may not edd to total because of rounding.

Total net profit less loss from business activities

Sales of capital assets net gain less loss

Salaries and wages (gross)

Table 4.3—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income

[All figures are estimates based on samples-money amounts are in thousands of dollars]

Size of edjusted gross income	Number of	Adjusted	Number of exemptions		Salaries and wages (gross)		Total net profit less loss from business activities		Sales of capital assets net gain less loss	
size or edjusted gross income	returns	gross income less deficit	Total	For age 65 and over	Number of returns	Amount	Number of returns	Amount	Number of . returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	1,010,834	9,572,393	2,548,509	929,138	334,760	2,056,486	102,069	109,086	211,822	200,70
Under \$2,000 \$2,000 under \$4,000	**53,923	199,542	**100,281	**46,357	**14,913	**27,205	3,821	**4,454	**8,794	**2,10/L±
\$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000	207,454 262,861 152,126 123,188	1,030,449 1,856,136 1,375,060 1,342,832	428,379 668,876 413,898 359,917	185,673 294,009 152,346 126,907	47,058 73,768 46,775 46,440	169,732 357,708 311,569 284,719	13,445 22,608 17,259 14,628	10,309 7,721 10,101 17,123	24,021 71,370 24,258 30,543	21,78 1 21,11 1 20,98 1 48,20
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$18,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000	63,108 48,356 27,953 18,372 27,317 15,041	608,294 717,157 472,276 308,723 604,350 404,055	192,156 137,903 76,213 37,314 65,089 34,818	60,431 33,030 14,823 *3,609 5,232 *1,935	24,872 27,156 9,195 13,475 17,196 7,088	147,172 195,941 64,086 118,715 210,124 73,215	10,186 4,019 5,044 2,076 4,624 2,190	11,077 7,642 10,496 4,386 7,484 4,998	13,544 4,143 6,517 4,183 8,998 7,832	19,83 11,95 11,99 -96 21,44 5,75
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	11,354 1,583 170 *23 **5	405,649 95,068 19,291 *5,893 **27,598	28,337 4,701 536 177 **14	*3,330 1,288 132 *30 **6	6,142 *620 *65 **17	81,971 *10,668 *3,532 **130	1,266 590 92 *17	5,848 1,916 2,305 145 **6,913	6,235 1,207 151 *23 **3	4,23 ml 7,70 ml 3,75 ml *71 ml *77 ml
All returns, summary Under \$50,000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$110,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	162,153 514,211 215,772 63,205 55,493	587,568 3,773,640 2,577,027 1,072,255 1,561,904	310,441 1,300,993 636,384 167,119 133,572	142,807 535,578 209,145 29,655 11,953	36,145 146,369 89,936 31,202 31,128	90,375 775,839 571,202 239,431 379,640	12,553 44,780 26,791 9,162 6,783	11,693 20,891 32,804 17,922 25,776	25,138 103,305 46,125 12,605 24,449	7,18 m 58,81 E 78,49 N 12,53 N 43,68 E
		Drvid	ends					Pensions a	nd annuries	
Size of edjusted gross income	Before e		ends In adj gross i	usted ncome	Interest	received	To		In ad	Justed
Size of adjusted gross income	Before e Number of returns		In adj	usted ncome Amount	Interest Number of returns	received Amount	Number of returns		In ad	justed income Amount
Size of edjusted gross income	Number of	exclusion	In adj gross i Number of	ncome	Number of		Number of	tal	In ad gross Number of	income
Size of equited gross accome	Number of returns (11) 365,824	exclusion Amount	fn adj gross i Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	In ad gross Number of returns	Amount
Total	Number of returns (11)	Amount (12)	fn adj gross i Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17) 645,403	Amount (16) 4,591,525	In ad gross Number of returns (19) 641,601	Amount (20) 4,401,72
Total	Number of returns (11) 365,824	Amount (12)	In adj gross i Number of returns (13) 277,858	Amount (14) 461,334	Number of returns (15) 914,404	Amount (16) 2,014,925	Number of returns (17)	Amount (16)	In ad gross Number of returns (19)	Amount (20)
Total Unide \$2,000 \$4,000 \$40,000 \$40,000 \$10,	Number of returns (11) 365,824 **12,079 ** 64,869 93,723 52,595	Amount (12) 502,160 13,568 54,319 122,205 41,842	In adj gross i Number of returns (13) 277,858 **7,101 44,297 73,766 42,644	Amount (14) 461,334 ***12,591 112,887 36,042	Number of returns (15) 914,404 **49,871 182,200 235,161 139,236	Amount (16) 2,014,925 178,406 300,988 526,180 273,060	Number of returns (17) 645,403 *18,074 111,390 149,989 107,756	Amount (16) 4,591,525 49,886 385,210 713,185 699,069	In ad gross Number of returns (19) 641,601 18,074 111,390 149,989 107,728	Amount (20) - (39.90 (376.93 (470.09) (51.51 (470.09) (47
Total Under \$2,000 \$2,000 under \$4,000 \$2,000 under \$4,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$40,000 under \$1,000 \$10,000 under \$10,000 \$12,000 under \$14,000 \$12,000 under \$14,000 \$12,000 under \$14,000 \$16,000 under \$16,000 \$16,000 under \$18,000 \$16,000 under \$18,000	Number of returns (11) 365,824 **12,079 64,869 93,723 52,595 47,130 26,942 12,934 7,217 15,780	xclusion Amount (12) 502,160 **13,568 54,319 12,205 41,842 53,168 36,950 28,737 19,943 32,145	In adj gross i Number of returns (13) 277,858 **7,101 44,297 73,766 42,644 32,245 23,696 9,859 9,859 8,488 *4,931 14,273	Amount (14) 461,334 **12,591 46,681 112,867 36,042 47,609 33,078 26,832 20,336 *18,917 29,760	Number of returns (15) 914,404 **49,871 **182,200 235,161 139,266 108,552 60,087 44,891 25,354 16,173 25,819	Amount (16) 2,014,925 178,406 300,098 526,180 273,096 273,096 484,946 54,491 33,048 80,244	Number of returns (17) 645,403	Amount (16) 4,591,525 4,591,525 49,886 385,210 713,185 699,099 684,587 426,924 422,983 304,125 136,401 278,997	In ad gross Number of returns (19) 641,601 *18,074 111,374 111,374 111,379 107,728 85,046 46,286 38,606 26,377 12,730 19,871	Amount (20) 4.401,72 *39,90 376,93 973,09 9551,61 9364,22 91,39 135,79 276,17

Footnotes at end of table

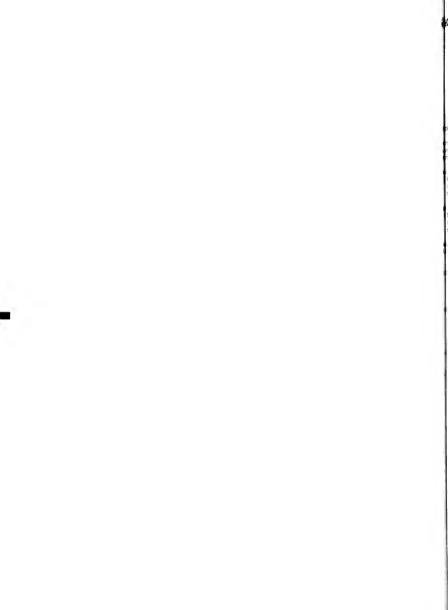
able 4.3—Returns With Credit for the Eiderly: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

figures are estimates based on samples-money amounts are in thousands of dollars

	Rent ne less		Total de	ductions	Taxable income		income tax before credits		Tax credits Total	
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	177,292	349,766	1,010,833	2,340,548	1,010,833	5,420,860	1,010,834	1,038,110	1,010,834	308,205
nder \$2,000 2,000 under \$4,000 1,000 under \$6,000 3,000 under \$8,000 1,000 under \$10,000 1,000 under \$12,000	*17,184 44,858 38,491 27,526 16,022	*26.879 108,721 115,327 47,377 24,403	53,922 207,454 262,861 152,126 123,188	92,380 367,628 517,325 341,784 320,427	53,922 207,454 262,861 152,126 123,188	32,348 341,536 837,154 722,873 752,468	**53,923 207,454 262,861 152,126 123,188	**4,620 52,772 138,772 122,050 131,328	**53,923 207,454 262,861 152,126 123,188	**4,452 39,853 70,972 50,046 43,180
2,000 under \$14,000 4,000 under \$16,000 6,000 under \$16,000 8,000 under \$20,000 0,000 under \$20,000 5,000 under \$25,000	8,213 5,610 5,318 2,482 5,096 2,769	6,659 6,834 7,662 *—701 *—11,737 *1,945	63,108 48,356 27,953 16,372 27,317 15,041	162,748 143,828 90,789 56,492 105,239 61,580	63,108 48,356 27,953 16,372 27,317 15,041	501,429 469,902 324,327 224,245 450,294 316,361	63,108 48,356 27,953 16,372 27,317 15,041	69,647 85,779 62,420 44,616 96,217 73,050	63,108 48,356 27,953 16,372 27,317 15,041	27,131 22,238 12,716 8,208 14,404 7,336
10,000 under \$50,000 10,000 under \$100,000 00,000 under \$200,000 100,000 under \$200,000 100,000 under \$500,000 (000,000 or more	*3,063 578 *64 **18	*1,840 13,692 *207 **657	11,354 1,583 170 *23 **5	59,493 15,022 3,289 *1,420 **1,103	11,354 1,583 170 *23 **5	324,903 76,520 15,600 *4,415 **26,484	11,354 1,583 170 "23 ""5	83,776 25,644 6,608 *2,395 **18,416	11,354 1,583 170 *23 **5	5,797 1,607 72 *75
Feltums, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$10,000 under \$20,000 \$20,000 or more	46,258 81,801 28,436 9,209 11,588	85,521 212,784 35,723 9,135 6,604	162.152 514.211 215,772 63,205 55,493	277,566 1,041,551 567,563 206,721 247,147	162,152 514,211 215,772 63,205 55,493	177,568 1,756,344 1,532,176 740,195 1,214,578	162,153 514,211 215,772 63,205 55,493	291,743 271,511 142,280	162,153 514,211 215,772 63,205 55,493	24,064 141,260 82,970 30,504 29,407

Size of edjusted gross income	Tax credits—Continued Credit for the elderly Number of	Incom after o		Total inc	ome tax	Total tax liability		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Total	1,010,834	205,793	810,613	729,905	610,906	732,255	821,319	745,248
ider \$2,000 ,000 under \$4,000 ,000 under \$6,000 ,000 under \$8,000 ,000 under \$10,000 ,000 under \$12,000	207,454 262,861 152,126 123,188	**2,526 30,028 50,550 34,252 27,599	*9,259 105,887 213,960 150,718 120,178	*168 12,919 67,799 72,003 88,148	**9,260 105,887 213,960 150,718 120,470	12,919 67,799 72,003 88,763	**12,783 110,269 215,498 151,018 120,691	**696 15,310 69,712 73,240 90,626
2,000 under \$14,000 4,000 under \$16,000 6,000 under \$16,000 8,000 under \$10,000 0,000 under \$20,000 0,000 under \$25,000 5,000 under \$30,000	63,108 48,356 27,953 16,372 27,317 15,041	7,596 4,743	62,886 48,356 27,704 16,172 27,317 15,041	62,516 63,541 49,704 36,408 61,813 65,715	62,886 48,356 27,704 16,172 27,317 15,041	62,516 63,541 49,704 36,408 62,663 65,715	62,886 48,356 27,953 16,372 27,317 15,041	64,078 64,069 50,665 36,851 83,102 66,332
0,000 under \$50,000 0,000 under \$100,000 0,000 under \$200,000 00,000 under \$500,000 00,000 under \$5,000,000 00,000 under \$1,000,000	11,354 1,583 170 23	l •8	11,354 1,583 170 *23	2.319	11,354 1,583 170 *23 **5	77,984 24,447 6,947 '2,376 '18,299	11,354 1,583 170 *23 **5	78,323 24,519 7,006 2,388 18,310
returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	162,153 514,211 215,772 63,205 55,493	99,597 52,121	44,401 435,423 212,540 62,756 55,493	2,406 150,483 188,541 111,776 276,699	44,402 435,423 212,832 62,756 55,493	2,409 150,483 189,156 111,776 278,432	51,207 438,361 213,053 63,205 55,493	3,583 155,374 192,973 113,337 279,981

Comprises net profit less loss from businesses, farme, part VOTE. Detail may not edd to total because of rounding



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Introduction

Data in this section classify taxpayers by State, based upon the address reported on the tax return as described below. For 1976. information on the earned income credit by States is shown in table 5A and in the map in this section. Other topics for which data are shown include itemized deductions (table 5.2), exemptions (table 5.3), and tax credits (table 5.4),

State Data

The tables in this section classify taxpayers according to the State address reported on the tax return, including the District of Columbia and, as described below, Puerto Rico. Returns of service men and women who filed from Army Post Office and Fleet Post Office addresses and of other U.S. citizens living abroad are classified in two separate categories.

Residents of Puerto Rico had to file U.S. income tax returns only if they had income from sources outside Puerto Rico or income earned in Puerto Rico as employees of the U.S. Government, and the income on these returns was limited to these amounts. U.S. citizens residing abroad could, under certain circumstances, exclude as much as

\$25,000 of "earned income" from their adjusted gross incomes. Taxpayers whose incomes consisted entirely of such exempt income were required to file a Form 1040 nonetheless, and these returns are included in the statistics. Provisions of both the Tax Reform Act of 1976 and the Tax Reduction and Simplification Act of 1977 affected taxpayers with exempt income earned abroad and are described in section 1. Returns Filed and Sources of Income.

Method of Geographic Coding

Geographic coding of returns for Statistics of Income was based on the address at the top of each tax return. This method of geographic coding was subject to certain limitations. Not all taxpayers gave their home address; some reported:

(a) the address of the tax lawyer or accountant who prepared

the return.

(b) the address of their

place of business, or

(c) a post office box number. To the extent that such an address was located in a State different from the taxpayer's home, the accuracy of the data was affected.

Chart 5A Returns with earned income credit as a percent of all returns, by State ~ Callo 3 under 6 percent 6 under 9 percent 9 under 12 percent 12 percent and over

Table 5A.—Returns With Earned Income Credit: Total and Refundable Portion by States

[All foures are estimates based on samples—money amounts are in thousands of dollars]

States	Number of returns	Adjusted gross ncome less	Total earned income	Refundab	le portion	Returns with wholly refundable earned income credit	
	iolaris	deficit	credit	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	6,472,633	30,198,418	1,294,830	4,644,338	935,050	3,293,156	751,645
Alabera Alaska Aracoa Aracoa Aracoa California	162,156	801,863	35,847	123,081	26,478	78,555	19,950
	7,889	42,255	1,667	5,792	1,239	3,505	871
	95,463	451,770	22,453	77,677	18,136	60,111	16,056
	118,011	560,018	23,312	84,873	16,088	59,703	12,743
	664,384	3,081,544	129,890	496,671	98,390	341,340	73,687
Colonado Comercicum Districtum Di	63,060	303,734	10,408	36,715	5,485	24,781	4,590
	69,393	291,011	13,316	48,311	10,703	40,650	9,257
	17,731	78,813	3,544	12,208	2,526	9,056	1,941
	18,011	89,439	2,959	10,645	1,883	16,397	*1,095
	280,551	1,355,075	56,492	205,668	42,775	155,884	38,494
Georgia	208,937	978,799	44,455	144,239	32,731	110,678	28,805
	14,896	68,721:	2,837	11,806	2,129	8,504	1,449
	31,237	139,498	5,053	22,057	3,462	17,411	3,113
	253,547	1,204,746	53,797	174,131	38,670	119,721	28,540
	92,108	392,453	18,992	71,930	12,955	43,785	8,627
ove	57,221	237,250	12,211	38,719	6,800	27,774	7,536
	42,057	201,600	8,720	25,850	5,199	13,624	3,518
	145,843	673,293	32,010	108,979	22,911	79,712	20,009
	135,336	655,901	28,424	108,796	22,913	76,314	17,173
	31,736	143,781	6,254	23,066	4,559	16,160	3,630
Maryland Massechusetts Michigan (Minescota Missescota Missescopa)	120,122	565,990	22,636	60,474	16,201	58,748	12,225
	108,391	486,431	22,291	76,669	16,662	56,192	13,439
	172,286	748,363	34,055	127,685	25,897	98,839	22,103
	111,733	473,773	18,965	69,711	10,236	43,749	7,655
	118,039	494,198	25,094	96,940	18,691	70,615	15,242
ifesouri	170,680	774,368	32,461	119,434	21,233	79,091	17,058
flortana	21,419	102,062	3,439	13,444	1,892	7,089	1,110
dotrasha	39,972	83,463	8,654	23,390	3,877	11,819	3,089
dotrasha	16,510	72,994	2,941	10,946	2,139	8,555	1,821
dovada	16,229	76,847	2,864	10,666	2,158	9,533	2,039
few Jersey few Meson few York forth Carolina forth Dakota	153,479	722,999	32,690	119,311	25,615	90,605	20,346
	56,790	268,908	11,172	39,721	6,620	28,160	6,537
	510,992	2,472,036	95,737	388,077	70,308	277,724	58,147
	237,427	1,121,546	46,585	166,131	33,428	119,155	26,686
	19,845	75,446	3,994	11,104	2,457	6,848	1,857
Thio Distriction Page 1 Thio Distriction Page 1 Thio Distriction Page 1 Thio Distriction Page 2 Thio Distriction Page 2 Thio Distriction Page 2 Thio Distriction Page 2 Thio Distriction Page 2 Thio Distriction Page 2 Thi	272,001	1,302,842	50,484	176,646	32,908	119,190	24,547
	92,233	468,107	19,007	60,220	12,312	39,026	10,289
	83,483	415,198	15,377	61,030	10,593	37,488	8,450
	284,603	1,279,595	52,024	199,663	35,547	151,802	31,306
	18,416	83,660	4,125	13,215	3,189	10,851	2,805
South Carolina South Dakota Fennessee Exas Figh	106,653	473,193	22,918	82,179	18,438	66,799	15,167
	20,794	69,435	3,532	11,799	1,884	5,950	1,315
	205,532	1,083,701	38,762	122,740	26,100	79,349	19,978
	542,722	2,581,272	118,680	402,118	90,485	292,223	74,651
	33,743	176,377	5,285	18,284	3,323	12,892	2,687
Fermoni Figma Vashington West Vigma Wasorsin	12,398	52,452	2,419	8,266	1,330	4,800	957
	150,737	699,178	31,872	113,394	22,950	82,860	19,861
	95,615	436,271	18,561	67,550	13,293	46,478	9,667
	55,125	247,995	11,243	40,477	9,155	31,405	7,078
	63,411	283,519	13,049	42,782	8,035	28,089	6,044
Myoning VPO/FPO harto Rico J. S. ortizens abroad*	8,004 *26,859 *7,474 *9,349	32,171 *125,533 *39,626 *57,485	1,858 *6,398 *1,343 *1,672	6,622 *23,874 *4,982 *3,380	1,389 *5,530 *1,079 *84	3,661 *14,922 *4,982	900 *4,429 *1,079

*Estimate abould be used with caution because of the small number of sample returns on which it is based *Returns field from Army Post Office and Fised Post Office addresses *Returns field from Panama Canal Zone Virgin Islands, and abroad NOTE. Detail may not add to ball because of rounding

Table 5.1-Selected Sources of Income, Deductions, and Tax Items, by States

[All figures are estimates based on samples—money amounts are in thousands of dollars]

States	Number of returns	Adjusted gross income	Salanes a		Busine profess profit le	ion net	Farm n			ship net ess loss
	Teaging	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total	64,670,389	1,053,895,687	75,510,735	880,998,631	7,547,630	44,499,461	2,619,190	3,455,761	2,612,779	11,682,476
Alabama	1,259,907	14,236,700	1,176,888	12,658,139	102,551	514,730	67,237	-64,276	27,803	234,235
Alaska	167,741	3,342,103	158,450	3,024,342	22,656	130,733	660	-10,519	7,041	38,618
Anzona	883,431	9,891,990	756,020	8,038,052	87,809	396,871	10,002	-26,450	31,319	—5,856
Arkansas	742,277	7,756,028	646,621	6,203,551	82,568	408,365	56,607	138,787	17,225	155,071
Celeforma	9,010,032	117,682,972	7,980,359	97,112,399	964,797	5,870,275	111,991	-125,247	401,068	1,862,726
Colorado Comectout Delaware Desiret of Columbia Florida	1,085,371	13,454,679	990,949	11,350,927	127,978	608,774	34,404	-25,736	51,344	135,978
	1,340,861	18,559,512	1,199,063	15,781,856	98,976	731,697	4,630	-12,339	48,631	35,947
	234,548	3,180,706	212,770	2,660,764	15,976	93,362	3,671	23,258	4,445	21,462
	307,160	4,133,847	270,221	3,261,619	18,987	85,409	243	-1,961	6,470	48,127
	3,327,753	38,360,226	2,766,637	29,174,859	317,001	1,563,525	41,347	-32,097	105,896	134,772
Georgia Hawaii Idaho Illinois	1,847,360 362,956 324,832 4,602,973 2,085,922	20,627,886 4,625,609 3,574,806 63,828,408 26,179,108	1,723,591 329,693 286,226 4,107,652 1,837,429	18,049,062 3,811,353 2,939,667 53,293,061 21,688,660	150,067 35,442 42,683 358,790 177,990	812,718 161,107 221,835 2,500,791 1,076,848	64,735 5,828 29,715 137,817 115,703	111,920 3,280 1,587 999,816 291,873	48,775 25,569 12,407 133,442 43,320	153,67! 23,06: 61,15! 613,31' 303,23-
lowa	1,134,034	13,992,353	946,475	10,181,348	132,168	664,583	143,760	933,166	46,547	385,78
Kansas	900,597	11,072,372	750,724	8,398,211	106,947	640,441	100,620	191,244	34,566	257,18
Kentucky	1,201,719	13,371,397	1,052,388	10,970,630	117,354	643,437	122,525	15,248	30,830	329,99
Louisana	1,339,508	16,075,348	1,251,895	13,980,522	113,164	709,426	29,503	22,698	29,024	321,62
Marie	414,543	4,252,708	367,309	3,504,066	48,901	237,505	5,015	9,222	5,520	43,32
Manyland Massachusetts Michigan Minnesola Mississipp	1,655,299	22,759,405	1,501,424	19,714,969	128,155	816,475	11,858	13,915	35,977	118,42
	2,328,108	28,286,859	2,046,212	23,631,764	177,615	1,199,448	5,388	2,319	36,617	224,81
	3,453,220	46,724,339	3,111,343	40,669,248	257,693	1,506,253	82,267	34,519	69,920	253,38
	1,571,267	19,493,691	1,388,433	15,900,704	156,319	749,064	110,517	318;914	73,606	366,99
	747,706	7,629,902	682,233	6,487,261	66,666	410,416	53,029	50,860	16,493	153,25
Missoun	1,832,973	21,957,656	1,577,482	18,195,901	187,146	1,012,548	147,107	23,784	64,304	366,79
Montana	308,652	3,356,331	263,093	2,601,616	39,253	196,865	23,504	57,714	9,979	36,14
Nebraska	626,105	7,113,785	512,949	5,308,652	69,643	386,952	82,670	234,535	25,974	187,39
Nevrada	287,826	3,626,711	270,789	3,115,154	26,924	149,917	2,903	—24,783	9,897	25,06
New Hampshire	353,213	4,069,320	319,722	3,412,689	35,922	164,302	2,340	—8,593	5,952	17,92
New Jersey New Mexico New York North Carolina North Carolina North Dakola	2,964,986	41,344,934	2,666,219	35,420,519	199,042	1,474,469	6,873	-4,336	68,195	241,47
	458,148	4,792,914	409,838	4,115,079	44,850	210,439	22,835	-67,475	20,567	60,04
	6,860,800	92,225,091	6,162,180	77,798,087	486,773	3,223,855	51,210	18,009	199,121	486,31
	2,079,946	22,045,156	1,886,174	18,653,341	167,831	818,871	96,939	232,833	60,676	317,04
	259,946	2,782,165	212,082	1,941,761	26,051	130,679	44,115	215,234	10,251	75,17
Ohio	4,230,461	53,076,522	3,883,501	46,032,886	330,858	1,989,298	118,835	203,435	98,061	367,44
Oklahoma	1,027,974	11,646,800	884,282	9,474,445	132,439	583,507	94,721	11,637	41,755	103,42
Oregon	987,121	11,815,359	862,570	9,447,258	106,533	606,608	32,370	32,883	35,878	227,99
Penrsyivana	4,627,499	56,911,542	4,155,085	48,283,367	355,908	2,467,495	63,109	66,884	114,506	699,20
Rhode Island	385,429	4,429,605	352,650	3,858,025	26,251	170,065	1,027	375	6,575	—77
South Carolina South Dakota Tennessee Texas Utah	1,039,072	11,045,393	958,665	9,503,553	79,954	420,788	22,426	27,954	33,087	175,80
	259,719	2,620,049	201,369	1,906,298	33,242	155,717	44,876	37,603	11,083	32,89
	1,610,014	17,568,751	1,478,298	15,457,854	142,631	858,839	103,189	121,388	42,351	300,02
	4,855,352	59,660,469	4,358,082	49,045,869	530,963	3,225,863	242,721	244,026	191,760	665,16
	471,185	5,483,222	433,358	4,721,024	49,648	266,392	16,283	23,971	21,230	22,51
Vermont Virginia Washington West Virginia Wisconsin	188,862	1,895,462	162,264	1,525,908	22,213	116,195	5,795	524	5,879	28,01
	1,979,844	25,200,513	1,831,207	21,601,503	147,098	841,834	44,892	69,476	46,597	325,91
	1,508,051	19,549,654	1,346,107	16,215,363	160,403	927,624	47,354	11,992	54,999	280,54
	640,695	7,594,730	578,700	6,559,651	47,047	330,063	24,567	—9,411	14,303	107,12
	1,820,881	21,774,823	1,605,845	18,012,752	161,029	878,643	117,114	310,776	41,920	201,04
Wyoming APO/FPO* Puerto Rico U S citizens ebroad*	167,388 296,519 38,594 174,009	2,147,546 2,444,614 389,403 2,232,215	149,150 295,271 30,166 122,612	1,719,818 2,446,300 351,664 1,795,258	19,378 353 898 8,296	124,438 1,889 6,247 4,970	10,086 — — 257	-26,527 -3,623	9,098 1,248 61 3,657	59,23 40 3,62 —81

Footnotes at end of table

e 5.1—Selected Sources of Income, Deductions, and Tax Items, by States—Continued

jures are estimates based on samples-money amounts are in thousands of dollars)

	Sales of	capital	Sales of	property an capital	Dom	estic and foreig	n dividends rec	erved		
States	assets r less	net gain loss	assets	net gain loss	To	tal		justed income	Interest	received
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
United States, total	8,518,608	18,561,853	1,099,330	155,388	13,585,328	25,899,879	9,039,758	24,461,943	42,569,233	48,588,111
ama ka ina inas omia	76,847 17,011 101,922 65,375 1,085,177	192,437 53,276 229,627 173,559 2,557,080	16,570 3,081 9,599 11,175 97,559	-298 1,541 -4,306 17,686 -14,749	128,260 19,902 161,659 65,735 1,422,147	178,416 54,659 380,020 121,015 2,676,517	77,160 10,334 99,905 45,060 944,550	166,505 53,178 362,250 113,525 2,519,316	456,235 77,175 441,494 297,111 4 441,367	355,351 73,132 584,399 362,328 6,089,273
rado rechcut ware sct of Columbia da	144,259 139,963 20,102 25,866 379,830	292,870 220,761 18,928 51,579 1,072,691	23 558 5,464 1,124 1,055 37,858	11,095 -30,984 180 242 -10,177	190.377 309,354 50,259 60,045 613,608	273.095 753,667 167,392 191,049 1,906,670	132,984 226,611 33,360 48,195 460,399	254,049 718,929 162,350 185,216 1,834,540	573,540 655,487 114,464 129,595 1,688,261	571,401 880,004 117,588 216,422 3,002,927
gua au 5 . 5 . s .	134,921 38,328 47,087 493,818 222,131	509,136 77,232 101,456 1,219,672 309,459	11.870 2.897 11,477 58.815 36,653	-7,506 4,339 9,391 11,297 1,425	179,508 72,586 39,816 822,959 339,831	314,505 137,587 45,395 1,471,983 550,370	98,558 43,164 19,616 530,078 220,938	299,435 130,565 41,403 1,382,165 517,725	650,752 252,575 148,881 2 489 705 1 107,382	697,408 250,464 156,049 2,991,425 1,032,068
l-Bs lucky vsana B	195,906 148,759 117,397 67,503 35,108	305,979 295,921 316,751 155,933 46,789	53,483 34,160 21,960 8,628 3,497	47,889 26,899 17,530 1,188 —562	213,583 176,208 155,171 139,877 69,889	227,386 285,005 296,996 184,289 121,793	123,328 113,719 112,171 90,995 49,814	209,940 266,290 282,581 169,820 114,160	682,898 493,997 505,971 518,470 200,800	776,925 618,767 561,776 466,691 195,285
tend sachusetts igan esota sssppi	131,996 181,972 331,774 241,275 59,184	326,031 279,179 655,887 486,236 181,295	8,459 8,448 45,619 28,032 9,181	-3,822 -10,770 -54,142 34,567 8,871	278,688 426,957 595,663 270,590 64,836	430,515 939,163 1,059,409 363,074 110,560	178,009 282,146 409,671 165,828 39,603	401,268 894,075 993,176 337,537 103,568	647,161 1,412,449 1,812,010 909,272 222,195	732,859 1,509,753 1,805,309 950,490 288,299
oun anna aska da Hampshire	220,240 49,478 96,526 25,584 28,496	410,026 126,471 210,701 90,955 64,797	37,041 13,097 33,767 2,862 1,751	9,533 15,210 17,944 12,412 2,513	286,490 52,751 119,300 32,252 63,315	620,662 61,629 138,076 93,052 130,459	190,818 33,318 78,682 18,949 39,106	590,340 56,621 126,495 89,961 124,585	681,944 164,157 357,583 116,521 205,810	1,093,331 193,999 426,024 140,772 174,886
Jersey Mexico Yark - Carolina - Dakota	262,328 46,283 694,013 138,967 48,635	435,476 85,008 1,099,223 343,825 97,474	6,631 5,575 29,912 20,970 17,568	-15,992 1,834 -64,373 6,449 15,002	667,755 57,156 1,260,709 254,430 39,241	1,258,655 86,695 3,062,366 430,054 32,747	463,129 33,574 893,121 163,564 26,240	1,183,349 80,772 2,920,590 406,445 29,560	1,687,434 184,401 3,908,291 886,644 139,653	1,909,362 203,313 5,216,144 849,468 177,529
noma on syvania ki Island	328,409 113,152 141,491 352,324 27,320	635,609 307,056 447,024 610,246 59,004	32,970 27,476 22,972 33,233 573	-3,335 24,260 50,604 6,965 -1,076	716,180 111,729 154,541 780,105 70,343	1.201,807 210,778 184,718 1,513,592 103,306	466,604 72,411 94,448 528,403 41,033	1,129,640 199,070 169,753 1,427,522 96,532	2,237,831 422,841 558,627 2,523,275 213,999	2,063,272 510,630 687,174 2,246,594 188,791
1 Carolina 1 Dakota -essee s	73,124 50,272 101,704 456,728 53,499	149,849 130,850 258,171 1,476,430 107,644	6,421 20,996 17,032 96,898 5,428	4,012 11,969 5,583 50,191 6,287	101,181 37,457 160,799 631,378 58,127	169,090 50,826 268,955 1,189,989 108,756	62,133 26,730 95,466 412,931 34,174	158,845 47,179 254,021 1,120,565 103,345	360,099 147,836 589,345 1,848,435 232,523	362,048 183,180 504,080 2,434,819 210,085
iont Na Ingion : Virgina onsin	22,051 164,675 190,517 38,110 232,356	36,510 330,797 360,070 97,988 334,009	2,996 20,554 28,015 5,828 50,927	-3,742 2,644 39,685 1,996 28,481	36.840 278.262 252.511 63,528 314.820	67,612 505,700 334,449 143,053 509,873	28,333 198,860 174,521 53,267 201,189	63,455 475,933 308,542 134,340 478,338	104,303 931,366 821,443 306,039 1,177,619	96,785 842,878 969,950 236,258 1,060,803
ming /FPO to Rico' . citzens abroad [‡]	24,046 4,439 60 30,270	72,150 —2.470 243 56,753	5,761 — 1,834	-676 - 3,979	25.206 13.907 2.528 34,979	53,879 3,724 503 122,348	14,335 7,320 1,701 29,202	51,538 2,521 252 118,269	86,897 61,070 3,710 100,290	110,532 20,554 1,509 166,947

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Table 5.1—Selected Sources of Income, Deductions, and Tax Itema, by States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

States	Rent ne less		less	et income loss	net ir less	or trust ncome loss		nd annuities justed income	Corpor	Business ation net less loss
	Number of returns	Amount	Number of returns	Amount	Number of ratums	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
United States, total	6,760,677	3,650,773	641,829	2,027,427	830,563	2,671,407	5,538,948	24,556,210	642,980	1,675,9
Alabama Alasha Arzona Arzona Californa	79,909 15,652 68,177 60,671 821,066	75,766 9,850 44,644 91,823 28,304	5,266 583 6,015 12,162 66,396	25,297 4,665 26,037 22,876 145,952	13,201 2,014 10,773 6,275 111,763	32,272 5,569 53,330 14,224 503,169	50,148 4,614 78,123 42,657 586,696	265,615 27,635 411,267 176,915 2,838,725	11,448 1,196 5,892 4,341 26,226	-6,2 -1,3 25,5 16,3
Zolorado Connectout Deleware Descrit of Columbia	102,137 84,319 13,485 24,535 193,320	42,510 -27,560 11,051 13,291 38,638	12,726 2,524 418 660 11,606	72,382 9,086 165 2,464 18,628	19,817 19,333 2,363 3,370 34,564	88,238 62,768 24,844 39,005 146,541	57,326 82,598 15,583 33,245 357,608	277,999 402,767 64,521 248,860 2,000,243	14,955 20,403 1,750 498 46,927	25,6 -22,5 -1,6 68,2
Georgia favea e daho finos finos finos finos	114,948	79,276	4,275	9,109	14,176	62,290	58,069	316,207	18,503	82,7
	38,326	—19,353	973	2,462	2,809	18,136	30,673	198,093	1,936	3,4
	34,822	44,245	1,874	3,601	3,456	9,197	11,373	52,376	2,385	6,5
	383,072	350,652	32,024	26,525	32,012	106,457	315,841	1,143,556	28,849	49,1
	213,460	289,492	12,108	10,034	23,387	68,785	148,824	602,411	30,799	249,3
owa	124,050	340,577	3,308	4,406	7,746	11,454	50,442	142,289	9,421	123,4
kansas	135,702	205,222	22,069	43,144	13,228	20,251	71,774	259,234	7,392	25,3
Antucky	121,533	109,838	10,006	14,976	9,082	19,222	66,841	239,108	11,749	47,1
Oussana	108,413	64,606	32,534	121,991	7,775	15,463	47,107	277,864	19,126	119,6
Karie	31,303	8,208	1,021	1,345	8,619	15,329	26,564	112,744	1,240	7,1
Maryland dessaciusetts dichgan dinnesola dissassopp	88,981	28,325	4,011	2,397	15,541	33,882	121,320	726,701	7,591	30,5
	192,985	102,220	12,081	12,154	40,542	91,106	193,645	818,915	5,967	39,5
	237,982	85,991	18,242	30,083	25,432	47,529	232,361	878,643	22,504	93,5
	130,295	181,798	1,783	1,783	18,361	53,878	63,661	223,990	26,572	66,6
	42,197	21,508	9,704	36,439	2,069	3,124	27,152	118,630	4,954	21,2
Afssouri	156,453	200,213	13,739	35,717	10,507	27,403	101,991	342,741	16,375	-20,1
Montana	40,580	44,295	6,276	16,168	1,906	4,787	19,573	60,653	5,239	17,1
Mohaska	87,956	226,326	6,308	3,718	1,183	4,520	28,918	86,359	8,735	49,5
Vervada	18,844	—21,223	1,443	30,362	1,705	5,623	16,933	96,997	1,395	3,4
Vervada	23,458	—6,816	1,267	458	4,405	22,500	22,565	114,350	3,316	6,5
vlew Jersey dew Mosco dew York down York dorth Carolina dorth Dakota	194,548	-953	9,393	6,201	24,291	64,664	235,117	949,623	20,187	34,6
	38,540	38,864	7,427	39,972	3,000	7,121	23,257	134,376	4,004	2,6
	450,811	-36,839	22,202	34,381	61,925	251,508	499,908	2,075,706	77,529	23,5
	182,042	178,542	2,530	1,695	18,726	59,855	92,965	399,401	14,885	76,5
	42,394	91,150	3,914	6,104	2,849	10,833	6,619	22,379	4,755	25,7
Dhio	357,341	143,012	16,200	6,363	30,308	95,523	268,475	1,004,430	21,405	69,5
Dkiahoma	117,736	111,454	54,492	181,127	11,182	72,420	64,110	223,999	8,581	57,2
Yengon	96,712	41,470	8,042	12,332	10,566	27,505	52,710	207,493	11,111	37,6
Pennsylvense	288,932	56,134	6,159	18,646	54,492	140,041	364,367	1,492,663	15,066	20,7
Hhode Island	33,774	—6,820	463	1,740	1,921	3,727	27,179	101,066	3,489	5,1
South Carolina South Dakota Gennessee (exas: Itah	72,803	55,796	848	2,098	11,185	52,943	49,499	277,787	5,971	18,3
	40,019	82,248	1,586	—769	950	1,333	14,560	72,273	2,342	20,1
	120,700	50,973	3,132	5,178	3,109	16,785	63,251	216,052	6,069	8
	391,721	275,275	146,100	885,121	60,114	347,759	265,135	1,348,692	21,890	232,6
	36,696	27,279	4,762	11,280	5,149	14,356	28,132	97,569	7,753	27,5
/ermont iriginis Vashington West Virginis Wisconsin	16,759	3,403	882	656	2,636	10,022	9,802	36,633	1,505	9
	119,081	39,475	7,669	10,873	21,347	37,111	149,693	964,240	8,989	3
	148,285	135,284	7,772	33,243	12,226	14,987	139,054	604,649	17,768	80,6
	50,006	48,510	11,114	4,719	2,513	5,164	43,025	145,787	4,534	9,2
	140,168	120,499	7,087	3,372	19,836	29,564	133,825	428,888	14,281	42,6
Wyoming APO/FPO ¹ Puerto Rico U S, critzens abroad*	20,935 13,017 3,981 15,043	32,683 15,544 2,279 1,807	3,904 1,298 — 1,451	19,003 96 7,572	1,330 — 249 3,245	3,646 170 4,609	7,517 4,959 8,924 22,420	24,637 24,771 39,135 135,551	3,018 6 58	13,5 -2 2

Footnotes at end of table

able 5.1-Selected Sources of Income, Deductions, and Tax Items, by States-Continued

Il figures are estimates based on samples—money amounts are in thousands of dollars]

States	Itemized	deductions	Standard	deduction	Exem	ptions	Taxéhle income			me tax credits
	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
United States, total	25,951,389	133,690,976	58,172,237	113,753,788	215,773,937	161,630,453	58,716,772	674,866,988	64,396,653	140,801,196
Jabama	402,942	1,773,875	847,349	1,651,204	3,344,363	2,508,272	1,011,571	8,753,148	915,592	1,739,089
Hasha	62,613	423,062	103,777	209,654	411,037	308,278	149,039	2,453,509	142,304	582,910
Vazona	341,343	1,613,943	533,586	1,012,838	2,347,874	1,760,906	670,697	5,956,965	607,898	1,198,401
Vriansas	155,111	707,916	583,492	1,160,378	2,029,699	1,522,274	571,554	4,685,620	511,558	918,417
Zalifornia	3,486,125	20,741,492	5,478,447	10,371,790	22,580,920	16,935,690	7,316,248	72,825,724	6,856,450	15,253,485
Solorado	419,770	2,074,110	660,009	1,233,557	2,548,015	1,911,011	891,117	8,591,872	845,335	1,755,638
Connechcut	433,593	2,443,827	897,442	1,736,660	3,387,995	2,540,996	1,118,701	12,257,204	1,060,625	2,770,780
Majaware	70,923	377,756	163,313	321,900	571,248	428,436	194,605	2,127,025	182,452	469,996
Nastrict of Columbia	95,221	559,446	210,266	387,689	664,184	498,138	265,060	2,755,953	250,882	636,188
Tonda	870,427	4,506,677	2,429,330	4,760,765	8,445,597	6,334,198	2,634,227	24,182,771	2,452,141	5,175,435
isorga	507,424	2,620,762	1,327,952	2,539,942	4,806,213	3,604,660	1,486,151	12,628,109	1,392,726	2,468,874
flovati -	124,814	723,200	236,191	450,318	855,587	641,690	288,568	2,941,342	273,090	605,974
daho	93,832	433,713	224,703	444,717	888,635	666,476	261,301	2,192,711	237,945	411,614
floos	1,364,478	7,015,011	3,219,455	6,414,559	11,685,873	8,764,405	3,861,674	43,186,935	3,670,336	9,428,555
ndana	496,032	2,163,778	1,573,401	3,201,079	5,225,068	3,918,601	1,706,862	17,554,644	1,627,236	3,600,150
owe iansas iansas ianducky oursana fame	320,312 267,221 319,845 302,135 88,014	1,394,161 1,275,148 1,395,012 1,408,285 377,646	601,182 623,715 872,526 1,034,174 323,546	1,591,858 1,232,424 1,733,094 2,052,914 638,318	3,017,049 2,367,047 3,216,762 3,613,227 1,069,471	2,262,787 1,775,285 2,412,572 2,709,920 602,103	904,619 744,671 935,740 1,083,259 315,453	9,160,631 7,124,220 8,308,198 10,332,746 2,605,117	854,214 683,260 857,285 990,848 290,842	1,814,394 1,461,020 1,666,607 2,179,651 499,801
Panyland	649,401	3,524,662	996,907	1,879,374	4,070,922	3,053,192	1,355,486	14,605,263	1,275,624	3,156,586
lessachusetts	794,717	4,102,646	1,526,888	2,936,930	5,621,864	4,216,398	1,868,996	17,909,288	1,773,879	3,737,984
flichigen	1,300,419	6,235,553	2,136,566	4,158,952	8,909,655	6,682,241	2,819,334	30,779,993	2,689,498	6,502,450
flumeso(a	617,756	3,117,034	942,502	1,792,656	3,995,046	2,996,285	1,278,628	12,150,205	1,153,733	2,424,579
flissessipp .	188,720	856,104	554,297	1,078,998	2,031,043	1,523,282	575,934	4,547,040	512,156	880,035
fissour	497.781	2,315,021	1,310,888	2,593,001	4,782,715	3,587,036	1,481,241	14,175,757	1,392,495	2,923,042
fontana	79.829	370,536	224,338	438,023	784,353	588,265	239,444	2,121,951	220,239	404,832
lebraska	150,500	738,746	462,745	919,726	1,614,075	1,210,556	499,366	4,566,823	449,779	897,472
lebrada	89,805	465,651	196,766	382,762	673,767	505,325	239,577	2,374,163	227,068	512,249
lew Hampshre	72,914	342,394	278,113	556,590	877,566	658,175	291,051	2,622,058	280,504	517,933
lew Jersey	1,044,520	5,544,234	1,914,006	3,728,615	7,600,451	5,700,338	2,456,691	27,243,577	2,337,898	5,937,607
lew Monaco	124,194	553,331	327,502	638,526	1,249,190	936,893	348,489	2,916,085	315,005	565,525
lew York	2,699,718	16,185,224	4,131,350	7,831,345	17,445,624	13,084,218	5,776,922	57,431,633	5,466,041	12,264,912
Joth Carolina	595,461	2,737,414	1,472,480	2,823,905	5,243,810	3,932,858	1,641,751	13,288,502	1,493,428	2,607,283
Joth Dakota	49,873	235,668	204,002	402,764	665,749	499,312	204,818	1,789,201	184,143	343,305
iho	1,100,870	5,011,927	3,108,997	6,226,333	10,745,442	8,059,082	3,481,297	35,032,274	3,298,587	7,305,100
	259,324	1,249,567	753,265	1,500,943	2,680,398	2,010,299	609,595	7,335,153	761,374	1,494,532
	320,209	1,587,601	660,424	1,284,033	2,495,557	1,871,668	793,187	7,450,133	727,892	1,486,282
	1,244,205	5,750,242	3,367,590	6,696,657	11,377,399	8,533,049	3,808,523	37,255,872	3,639,449	7,740,064
	98,087	470,024	286,508	556,290	933,928	700,446	313,520	2,804,099	301,199	564,022
outh Carolina	285,491	1,267,492	747,933	1,433,841	2,656,937	1,992,703	834,228	6,666,366	776,330	1,267,311
iouth Dakota	51,851	213,210	200,465	400,796	718,904	539,178	204,263	1,664,542	188,637	311,274
ennissee	338,832	1,608,234	1,262,626	2,490,259	4,148,894	3,111,671	1,263,820	10,987,526	1,166,978	2,226,056
axas	999,111	5,373,627	3,812,542	7,677,804	12,943,044	9,707,283	3,844,996	39,120,510	3,557,690	8,599,577
itah	186,791	908,091	281,360	530,725	1,277,813	958,360	377,919	3,240,790	358,669	621,970
/ermont	48,531	219,343	138,846	263,307	464,734	348,551	143,639	1,129,184	130,695	212,190
/rgine	584,670	3,120,909	1,386,848	2,708,915	4,917,512	3,688,134	1,615,512	16,281,724	1,536,352	3,370,620
/kshington	462,499	2,099,662	1,036,785	2,091,089	3,744,924	2,808,693	1,229,754	13,051,727	1,159,599	2,744,475
Vest virgine	79,341	362,544	557,778	1,164,055	1,730,802	1,298,102	520,112	5,005,665	493,016	1,024,230
/kscorsin	603,875	2,847,177	1,202,507	2,330,404	4,598,858	3,449,144	1,431,164	13,803,090	1,345,335	2,725,285
Nyoming	37,987	177,684	126,544	263,728	440,021	330,016	133,909	1,450,624	124,796	301,079
IPO/FPC ¹	12,107	51,351	284,412	544,498	658,211	493,658	270,151	1,380,685	245,028	235,048
Nerto Rico	15,392	58,677	22,800	44,348	141,366	106,025	30,718	196,680	21,450	19,120
J. S. citzens abroad ¹	44,383	159,778	110,759	217,738	457,499	343,124	119,401	1,623,561	89,050	239,786

Footnotes at end of table

Table 5.1-Selected Sources of Income, Deductions, and Tax Items, by States-Continued

	Total incom	e tax	Total tax i	iability
States	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)
United States, total	64,421,367	141,801,470	65,969,754	145,746,802
Alabama	915,758	1,748,165,	941,654	1,796,554
Alabaka	142,477	585,684	144,589	554,955
Anzona	608,137	1,210,175,	622,816	1,242,306
Anzanas	511,669	925,227,	531,588	974,990
California	6,860,821	15,388,154	6,983,700	15,835,767
Colorado	845,932	1,775,175	869,648	1,833,081
Connecticut	1,061,003	2,783,686	1,075,382	2,831,940
Delaware	182,515	470,656	184,903	479,644
District of Columbia	251,015	640,247	252,786	648,155
Florida	2,452,741	5,237,146	2,516,632	5,371,873
Georga	1,392,971	2,496,191	1,428,392	2,568,787
Hawai	273,269	609,439	277,535	625,041
Idabo	238,214	414,716	250,133	440,060
Illinos	3,673,200	9,487,800	3,729,239	9,729,094
Indana	1,627,275	3,612,920	1,666,456	3,720,250
lowa	855,143	1,823,594	907,623	1,953,467
Kansas	683,311	1,475,840	709,082	1,552,522
Kentucky	857,938	1,687,345	888,444	1,750,294
Lousana	991,087	2,191,718	1,015,438	2,251,735
Mune	290,884	501,121	299,733	519,530
Maryland	1,276,288	3,176,782	1,297,113	3,235,907
Massac/usetts	1,773,942	3,750,416	1,799,768	3,833,050
Mchigan	2,691,314	6,536,786	2,732,019	6,660,606
Mnnasota	1,153,883	2,438,452	1,220,470	2,545,012
Mssssspp	512,289	889,596	532,238	926,108
Missoun	1,392,584	2,935,833	1,447,973	3,041,678
Montana	220,398	408,385	231,297	432,675
Nebraska	449,898	902,673	479,822	961,285
Nevada	227,224	517,827	232,648	530,584
New Hampshire	280,789	521,096	285,234	534,623
New Jersey	2,338,206	5,956,874	2,365,210	6,062,262
New Morco	315,110	571,267	322,914	588,904
New York	5,467,484	12,352,765	5,560,448	12,584,501
North Cardina	1,494,685	2,620,772	1,554,797	2,709,543
North Dakota	184,534	345,553	200,570	377,913
Ohio Oklahoma	3,299,335	7,334,401	3,961,532	7,497,109
Oklahoma	762,139	1,523,743	796,996	1,600,227
Oregon	728,656	1,499,678	746,282	1,554,302
Pannsylvana	3,639,958	7,771,283	3,701,732	7,947,936
Rhode Island	301,210	565,717	303,887	576,723
South Carolina	776,425	1,272,203	794,565	1,313,539
South Dakota	188,699	314,912	207,227	339,932
Tennessee	1,167,043	2,238,490	1,202,146	2,304,523
Terxas	3,559,138	8,739,438	3,670,128	8,990,600
Utah	358,792	626,094	366,240	645,415
Vermont Vergna Washington West Virgna Wesconsin	130,700	213,129	136,686	223,408
	1,536,528	3,384,189	1,552,156	3,458,516
	1,159,693	2,755,694	1,180,383	2,833,598
	493,023	1,028,541	505,591	1,052,128
	1,345,491	2,737,609	1,390,732	2,840,664
Wyoming APO/FPO' Puerto Rico U S ottzens abroad'	124,847	305,552	129,388	318,575
	245,028	235,048	245,028	235,195
	21,450	19,120	21,450	19,372
	89,104	246,547	97,311	252,343

Returns filed from Army Post Office and Fleet Post Office addresses Returns filed from Penama Canal Zone, Virgin Islands, and abroad NOTE. Detail may not add to total because of rounding.

Table 5.2—Returns With Itemized Deductions: Adjusted Gross Income, Itemized Deductions, Taxable Income, and Tax Items, ny States

VI figures are estimates based on samples-money amounts are in thousands of dollars]

						11	emized deducts	pns			
States	Number of	Adjusted gross		Medical a expense	nd dental	Taxes	s paid			st paid	
	returns	income	Total			Al object			tal		nortgage
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
United States, total	25,951,389	581,678,757	133,690,976	19,062,751	12,159,556	25,860,608	49,610,062	23,366,640	43,415,463	19,255,525	27,022,357
Alabama	402,942	7,821,174	1,773,875	324,444	203,560	402,942	474,450	376,066	638,502	283,844	347,399
Alaska	62,613	2,204,228	423,062	31,984	15,725	62,612	167,193	55,211	153,841	40,882	97,546
Arizona	341,343	6,525,754	1,613,943	268,951	167,538	341,217	467,080	314,579	648,231	264,562	416,893
Arkansas	155,111	3,285,677	707,916	121,097	80,311	155,109	202,475	132,933	233,649	107,808	147,378
California	3,486,125	78,645,999	20,741,492	2,591,032	1,667,174	3,480,322	7,870,884	3,251,931	7,122,465	2,711,638	4,777,335
Colorado Connectout Delaware District of Columbia Florida	419,770	8,887,763	2,074,110	312,297	157,461	419,716	753,025	399,339	789,774	334,951	509,676
	433,593	10,824,900	2,443,827	331,191	238,537	428,392	911,587	396,285	837,887	356,864	595,316
	70,923	1,773,428	377,756	51,314	34,607	69,817	151,144	62,718	102,739	53,843	66,289
	95,221	2,371,223	559,446	78,376	46,073	94,929	216,174	77,900	146,429	49,636	88,935
	870,427	18,573,243	4,506,677	698,399	618,683	867,219	861,845	796,426	1,870,633	684,569	1,193,950
Georgia Hawaii Idaho	507,424 124,814 93,832 1,364,478 496,032	10,823,512 2,932,842 1,822,618 33,548,024 11,045,073	2,620,762 723,200 433,713 7,015,011 2,163,778	404,830 85,641 74,343 986,192 323,345	244,197 44,971 40,302 837,017 202,816	506,176 123,951 93,769 1,355,524 495,811	762,545 260,882 141,376 2,389,600 649,608	476,844 115,829 83,780 1,198,744 441,082	1,044,887 304,226 156,584 2,256,136 843,110	412,078 81,338 73,027 1,009,270 401,647	677,777 185,606 102,292 1,490,506 517,566
lowa	320,312	7,209,589	1,394,161	227,731	129,407	320,312	549,314	268,865	440,445	234,502	286,062
Kansas	267,221	5,843,484	1,275,148	218,639	145,644	267,221	412,245	231,621	439,047	191,208	267,746
Kentucky	319,845	6,560,086	1,395,012	237,616	109,680	319,845	505,230	280,932	468,973	224,958	286,816
Lousuna	302,135	6,946,332	1,408,285	252,281	160,094	298,950	266,354	283,299	604,086	233,275	350,843
Maine	88,014	1,765,785	377,646	71,392	34,832	87,958	144,358	78,791	125,764	69,641	87,819
Maryland Massachusetts Michigan Minnesota Mississippi	649,401	15,406,175	3,524,662	496,719	262,446	645,140	1,577,059	593,235	1,101,467	474,216	740,665
	794,717	16,770,711	4,102,646	625,396	433,040	790,933	2,018,219	669,011	903,970	569,801	655,835
	1,300,419	30,099,770	6,235,553	613,253	295,731	1,299,166	2,822,570	1,192,823	1,868,225	975,448	1,163,867
	617,756	12,946,439	3,117,034	490,921	289,812	613,473	1,372,482	537,619	872,948	451,223	577,577
	188,720	3,756,505	856,104	165,423	105,536	188,719	233,291	170,299	298,933	146,553	174,580
Missoun . Montana . Nebraska . Newada . New Hampshire .	497,781	11,108,390	2,315,021	353,447	242,650	494,797	736,263	448,895	775,636	360,145	450,672
	79,829	1,643,844	370,536	62,174	43,060	78,870	125,307	68,615	128,667	55,942	77,168
	150,500	3,285,078	738,746	124,741	97,143	150,151	240,025	130,468	252,054	115,775	166,670
	89,805	1,966,711	465,651	64,604	51,067	89,763	93,700	87,988	221,043	73,210	135,988
	72,914	1,596,401	342,394	55,091	27,019	72,485	121,179	65,150	131,469	60,434	96,028
New Jersey New Mexico New York North Carolina North Dakota	1,044,520	25,127,925	5,544,234	781,233	483,372	1,044,298	2,388,460	922,160	1,510,997	767,125,	1,033,185
	124,194	2,488,156	553,331	96,099	56,204	123,351	152,000	114,106	212,426	94,584,	127,779
	2,699,718	61,407,178	16,185,224	2,069,859	1,525,362	2,692,581	8,165,980	2,334,163	3,071,037	1,627,709,	1,920,224
	595,461	11,855,998	2,737,414	491,888	262,368	590,808	916,380	525,720	940,273	405,403,	557,549
	49,673	1,147,213	235,668	42,570	28,253	49,845	69,600	40,501	78,317	33,235	51,038
Ohio Okiahoma Oregon Pennsylvania Rhode Island	1,100,870	24,849,416	5,011,927	669,701	347,819	1,100,870	1,568,110	1,018,968	1,942,276	902,039	1,315,634
	259,324	5,634,183	1,249,567	206,261	171,555	259,324	319,114	228,031	448,720	193,393	276,631
	320,209	6,743,438	1,587,601	221,156	121,593	320,140	634,756	292,176	516,839	255,131	322,322
	1,244,205	27,557,792	5,750,242	833,568	473,785	1,242,873	2,263,880	1,089,992	1,632,865	897,124	1,004,162
	98,087	2,157,004	470,024	62,705	25,374	96,789	208,477	91,279	148,643	76,054	102,242
South Carolina South Dakota Tennessee Texas Utah	285,491	5,588,014	1,267,492	233,061	127,689	285,491	386,844	257,515	464,396	209,064	280,638
	51,851	978,118	213,210	43,853	36,943	51,806	56,276	43,579	77,775	38,130	51,409
	338,632	7,340,704	1,608,234	275,435	154,428	338,562	316,262	317,000	862,411	262,835	391,413
	999,111	25,278,375	5,373,627	823,392	588,190	995,762	1,006,077	943,564	2,376,912	817,929	1,362,470
	186,791	3,598,074	908,091	140,316	57,110	186,763	284,179	170,743	302,634	136,794	186,875
VermonI Virginia Washington West Virginia Wisconsin	48,581	952,661	219,343	34,710	13,306	48,561	93,197	42,203	73,241	38,397	48,437
	584,670	13,821,122	3,120,909	445,670	242,156	584,670	1,111,023	543,449	1,160,224	475,870	781,526
	462,499	9,920,180	2,099,862	329,875	165,743	462,499	568,606	428,102	857,060	375,169	556,082
	79,341	1,994,740	362,544	54,826	23,776	78,833	102,742	74,135	137,259	63,124	84,820
	603,875	12,782,701	2,847,177	398,452	158,399	603,875	1,414,906	511,997	791,534	421,504	517,801
Wyoming APO/FPO' Puerto Rico U. S. critzens abroad ^a	37,987	814,665	177,684	27,718	18,778	37,945	31,916	35,672	88,172	29,821	52,090
	12,107	188,486	51,951	*3,733	*1,857	9,701	7,949	12,107	23,925	*7,065	*16,176
	15,392	209,932	98,677	*4,851	*1,257	11,740	12,209	12,901	35,193	11,395	27,374
	44,383	1,251,921	159,778	28,755	30,088	26,212	33,655	29,299	56,516	14,303	21,680

Footnotes at end of table

Table 5.2—Returns With Itemized Deductions: Adjusted Gross Income, Itemized Deductions, Taxable Income, and Tax Items, by States-Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

			temized deducti	ons-Continued						1		
	Contrib	whone		Miscellaneou			Exemp	tions	Taxable	income	Total mo	ome tax
States	Contro	JUDU 115	To	tal	Net ca and thef	sualty t losses						
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
United States, total	24,434,659	16,792,387	21,771,915	11,913,508	1,998,333	1,570,409	88,241,812	66,191,359	25,169,407	383,621,001	24,593,594	90,679,0
Uebama	376,397	311,839	345,454	145,503	26,558	16,802	1,358,108	1,018,581	389,766	5,053,150	372,965	1,129,9;
Uaska	51,977	37,443	57,118	48,861	6,852	6,548	203,657	152,743	61,975	1,632,107	61,404	421,9;
utzona	320,673	196,577	301,050	134,517	22,275	11,146	1,135,618	851,714	322,513	4,088,918	307,966	896,8;
utkansas	140,026	143,915	125,284	47,566	8,027	5,044	525,146	393,860	151,510	2,188,701	144,417	517,3;
California	3,310,620	2,020,267	3,087,915	2,060,702	293,609	193,319	11,402,865	8,552,149	3,370,743	49,624,170	3,286,930	11,427,0
Colorado	382 978	209,705	341,718	164,145	34,398	16,069	1,347,721	1,010,791	408,978	5,822,214	396,459	1,302,44
Connecticut	418,642	259,980	341,012	195,835	35,047	16,747	1,576,092	1,182,069	407,514	7,257,273	397,892	1,875,14
Delawara	67,157	50,852	57,452	38,413	4,190	2,441	234,908	176,181	69,278	1,226,724	66,611	310,6
District of Columbia	90,191	86,147	78,238	64,622	8,954	7,894	280,023	210,017	90,189	1,608,292	88,441	427,2
Flonda	803,430	611,962	706,054	543,554	75,561	86,998	2,796,794	2,097,596	844,820	12,035,187	811,401	3,054,6
Seorgia	467,095	350,296	437,628	218,837	35,025	39,328	1,741,063	1,305,797	492,818	6,939,710	483,888	1,569,2
Jawaii	114,954	54,174	111,961	58,946	2,764	2,483	403,156	302,367	118,057	1,919,488	115,637	432,5
Jaho	83,541	64,229	72,019	29,222	3,783	4,528	343,088	257,316	89,734	1,137,504	85,780	241,0
Jinois	1,280,439	923,138	1,157,676	607,119	97,406	66,944	4,757,856	3,568,392	1,319,916	23,161,829	1,312,206	5,830,4
Jinois	440,378	331,838	397,779	136,407	30,875	12,339	1,719,169	1,289,377	482,035	7,619,262	465,363	1,820,9
owa	308,575	192,162	255,578	82,834	8,857	2,344	1,187,730	890,798	313,022	4,934 891	305,527	1,114,9
Kansas	247,452	185,785	224,040	92,427	12,491	11,795	900,124	675,093	256,806	3,906,896	249,778	932,5
Kentucky	283,760	189,320	262,031	121,810	20,161	41,555	1,092,394	819,296	316,264	4,363,096	306,821	1,026,2
Jouisiana	284,271	214,449	250,686	163,302	31,177	23,185	1,080,512	810,384	296,710	4,742,814	291,735	1,175,2
Maine	82,152	43,973	67,694	28,717	7,864	5,197	309,275	231,956	84,836	1,164,323	82,172	264,2
Maryland Massachusetts Michigan Minnesota Mississippi	629,927	359,895	533,586	223,796	49,253	25,194	2,163,738	1,622,804	634,362	10,290,779	625,824	2,389,1
	769,517	401,423	635,298	345,995	78,744	57,165	2,628,519	1,971,389	755,677	10,856,692	740,615	2,509,5
	1,223,309	786,234	1,140,044	462,793	98,498	54,813	4,585,403	3,439,052	1,281,402	20,456,714	1,263,025	4,721,2
	590,591	376,697	535,595	205,096	50,562	26,587	2,150,949	1,613,212	597,119	8,271,440	579,381	1,824,5
	176,891	156,837	163,489	61,507	7,187	6,208	669,563	502,172	184,534	2,403,938	178,558	544,1
Missoun	460,903	359,907	445,716	200,566	25,092	17,528	1,722,980	1,292,235	480.121	7,536,650	469,029	1,802.0
Montana	71,022	38,770	62,602	34,733	3,460	6,883	278,936	209,202	75,438	1,074,032	72,994	234,2
Nebraska	144,517	102,591	116,560	46,932	6,288	2,302	546,357	409,768	146,042	2,152,564	134,509	507,1
Newada	82,151	46,551	81,236	53,290	6,058	5,116	296,109	222,082	86,060	1,289,559	83,490	318,1
New Hampshire	68,136	38,932	53,754	23,794	2,844	1,637	269,142	201,857	71,366	1,057,033	70,287	247,4
New Jersey	1,026,041	627,172	884,508	534,232	106,361	52,964	3,750,102	2,812,577	1,021,997	16,804,088	1,003,547	4,054,2
New Mexico -	111,111	79,050	102,042	53,651	11,469	5,997	444,747	333,560	121,855	1,607,495	118,212	355,7
New York	2,650,139	1,705,739	2,320,172	1,717,105	279,148	224,560	8,758,166	6,568,625	2,628,899	38,937,939	2,579,087	9,207,9
North Caroline	555,428	462,388	477,108	156,005	25,290	18,324	2,015,254	1,511,441	579,230	7,628,036	567,837	1,708,3
North Dakota -	48,641	43,276	35,916	16,223	1,892	1,241	177,204	132,903	48,825	780,377	48,000	178,4
Olvo	1,027,895	710,593	913,274	443,129	64,120	49,532	3,875,189	2,906,392	1,072,384	16,989,006	1,058,590	4,107,5
Oklahoma	229,434	222,902	215,330	87,277	13,282	9,408	875,791	656,843	245,911	3,758,028	239,197	927,1
Okegon	269,771	174,034	264,310	140,380	15,192	40,308	1,067,321	800,491	304,569	4 406,690	299,078	983,3
Pennsylvania	1,201,032	849,482	1,029,499	530,231	86,978	59,226	4,182,023	3,136,517	1,220,200	18,719,214	1,201,320	4,500,7
Rhode Island	93,224	50,487	82,822	37,042	7,940	5,155	360,392	270,294	97,335	1,418,494	96,711	328,0
South Carolina	266,909	209,945	230,158	78,618	16,438	21,887	940,652	705,489	276,221	3,625,782	272,989	785,9
South Dekota	49,000	26,960	34,522	15,236	940	471	190,054	142,541	49,775	629,642	47,756	141,2
Tennessee	304,964	290,132	271,548	165,001	26,462	39,532	1,142,320	856,740	326,355	4,921,012	316,830	1,183,4
Taxas	925,296	923,350	761,427	481,098	126,198	120,938	3,451,490	2,588,618	963,614	17,408,853	942,154	4,739,1
Utah	179,082	212,737	150,329	51,431	10,849	7,347	722,666	542,000	178,751	2,159,386	174,890	451,4
Vermont	46,924	23,924	37,962	15,673	2,613	2,170	177,568	133,176	46,753	602,383	44,598	127,1
Virginia	548,851	395,983	467,918	211,524	35,020	28,636	1,997,429	1,498,072	573,253	9,219,422	557,768	2,166,6
Washington	418,981	257,550	393,661	230,904	28,802	38,529	1,594,124	1,195,593	446,009	6,654,010	432,751	1,543,0
Wast Virginia	72,376	51,267	65,884	47,501	4,670	18,840	280,633	210,475	77,505	1,432,239	76,683	362,3
Wisconsin	564,623	279,137	504,539	203,201	30,704	32,096	2,136,822	1,602,617	587,198	8,366,474	577,102	1,835,2
Wyoming APO/FPO ¹ Puerto Rico U S citizens abroad ²	32,780 *8,645 10,160 21,680	24,837 *7,280 3,169	31,843 *9,672 10,137 31,067	13,963 *10,940 6,849 24,432	2,768 *2,496 *2,014 2,807	3,387 *8,991 *1,774 2,958	139,578 45,228 51,014 159,050	104,684 33,921 38,261 119,288	37,517 12,107 12,900 40,639	533,232 102,614 122,529 978,118	36,345 10,859 11,449 28,716	124,2 17,1 12,5 149,2

^{*}Extendes should be used with caution because of the small number of sample returns on which it is based *Returns filed from Army Post Office and Plant Post Office addresses *Returns filed from Plantam Carral Zoffe Virgin bland's and altribud NOTE Detail may be did to feel because of Foundary

optnotes at end of

1,189,451 1,291,313 335,012 1,504,895

157,754 216,409 73,014 161,645

10,59,070 14,686,236 10,854,796 4,322,236 11,988,620

7,650,297 6,211,690 7,741,934 9,737,399 2,390,941

8,907,345 1,904,876 5,352,359 4,581,346 64,076,420

88,461,818

Adjusted gross income less deficit

7,336,612 10,790,510 1,681,318 1,802,449 18,831,365

2,435,432 2,020,437 2,020,437 35,167,363

12,799,776 1937,869 3,721,337 1,891,436 2,144,632

3,683,294 2,932,574 19,912,441 3,082,279 1,469,312

Table 5,3-All Returns: Number of Returns, Exemptions by Type, and Number of Returns by Number of Exemptions Other Than Age or Blindness, by States

dependents 860.194 193.651 196.049 233.623 605.138 1,804,756 283,993 328,970 4,168,465 1,716,546 783.240 783.240 116.912 446.490 361.477 ,469,378 ,789,145 3,221,341 ,415,781 1,232,843 158,800 858,548 714,589 8,157,486 ,658,663 272,031 524,390 228,156 287,614 Number of exemptions axpayers 620,368 71,427 358 148 348,370 3724,379 422.429 549.514 82.143 110.024 263.450 888.248 127.749 143.246 1,875,148 836,725 445.065 369.054 554.208 641.977 170.904 705,110 828,087 438,686 638,091 370,359 817,060 122,675 238,802 109,935 131,730 ₽ vumber o (15) 31,166 32,033 57,410 32,502 19,912 Adjusted gross income ess deficit 4.266 4.566 1.417 209 10.476 3,997 3,485 5,159 4,233 2,803 For bindness Number of exemptions 10) 3,982 2,832 3,261 1,789 3,102 ъ fumber of returns (6) 253.762 253.578 862.719 244.484 397.559 1,524,282 3,036,143 3,271,083 1,444,610 531,071 175,142 707,518 366,521 655,249 749,525 396,946 236,994 5,605,373 2,114,178 1484,622 1262,730 1,178,269 758,018 395,330 Adjusted gross ncome less deficit (8) 77,040 168,117 22,689 44,078 691,942 39,563 39,642 35,189 578,121 203.470 169.215 183.926 96.972 56.850 140,776 374,715 385,838 186,874 69,475 0,430,763 Number of exemptions 3ge 66 6 ě 151,593 123,228 140,693 67,822 42,967 286,502 304,533 144,104 55,024 200,703 34,265 89,709 13,346 35,020 58,036 131,010 19,438 38,462 496,018 107,168 31,008 25,039 446,664 217,682 Number of refums 9 1,606,515 2,021,661 349,093 386,274 5,138,041 524,104 524,104 524,104 5,916,570 3,221,126 1,801,520 1,411,107 1,910,765 2,065,532 648,341 2,456,786 3,455,372 5,299,215 2,390,403 1,173,137 2,856,125 467,118 970,100 428,098 540,602 715,028 715,028 715,028 7154,382 473,070 2,001,773 246,016 1,355,862 1,196,736 13,342,146 For axpayer (and spouse) (2) 2,508,272 308,278 1,760,906 1,522,274 16,935,690 348,551 3,688,134 2,808,693 1,298,102 3,449,144 2.262.787 1.775.285 2.412.572 2.709.920 802.103 3.053,192 4.216,398 6.682,241 2.996,285 1.523,282 2.540.996 428.436 498.138 6.334.198 3,604,660 641,690 666,476 8,764,405 3,918,801 3,587,036 598,265 1,210,556 505,325 658,175 936,893 936,893 3 084,218 3 3,344,363 411,037 2,347,874 2,029,699 22,580,920 855,587 888,635 11,685,873 5,225,068 440,021 658,211 141,366 457,499 2,548,015 3,387,995 571,248 664,184 8,445,587 4,070,922 5,621,864 6,909,655 3,995,046 2,031,043 215,773,937 4.806.213 Total (3) 14,236,700 3,342,103 6,691,990 7,756,028 117,682,972 53,076,522 11,646,800 11,815,359 56,911,542 4,429,605 2,620,049 2,620,049 17,568 /51 59,660,469 5,483,222 13,454,679 18,559,512 3,180,706 4,133,847 38,360,226 20,627,886 4,625,609 3,574,806 63,828,408 26,179,108 13,992,353 11,072,372 13,371,397 16,075,348 4,252,708 22,759,405 28,286,859 46,724,339 19,493,691 7,629,902 21,957,656 3,356,331 7,113,785 3,628,711 4,069,320 11,344,934 789,899,687 Adjusted gross income less deficit (5) 296,519. 38,594 174,009 .832,973 308,652 626,105 287,826 353,213 2340,861 2340,861 234,548 307,160 1,847,360 362,956 324,832 4,602,973 2,085,922 339.508 414.543 1,655,299 2,328,108 3,453,220 1,571,267 747,706 964 986 458,148 860,800 079,946 259,946 refums All figures are estimates based on samples-monay amounts are in thousands of dollars] State United States, total Colorado Connechcut Delaware District of Columbia Flonda Missouri Mortana Mobraska Nevada Newada New Hampshrri verto Rico I S citzens a Maryland Massachusetts Michgan Minnesota Mississippi New Mexic: New Mexic: New York North Carolina North Eakots lowa Kansas Kentucky Louisiana Waine

Table 5.3-All Returns: Number of Returns, Exemptions by Type, and Number of Returns by Number of Exemptions Other Than Age or Blindness, by States-Continued

Ail ngures are estimates to	based on samples—money amounts are in mousands of dolars	or donars				Number of re	returns by number	of exemptions	other than age	or blindness				
	State				All returns						Joint re	returns		
	ļ	Total	One	Two	Three	Four	Frve	Sx or more	Total	Two	Three	Four	Five	Sox or more
		(15)	(16)	(11)	(18)	(61)	(20)	(21)	(22)	(23)	(24)	(25)	(56)	(27)
United States, total		64,670,389	33,172,140	19,851,427	11,154,980	10,717,485	5,617,592	4,156,765	44,438,912	16,104,521	9,315,833	9,815,900	5,254,924	3,947,734
Alabama Alaska Anzona Arkansas Calromia		1,259,907 167,741 683,431 742,277 9,010,032	389,706 75,458 345,332 223,319 3,731,462	329,250 26,598 207,722 200,411 2,029,802	228,761 21,462 107,901 130,097 1,127,530	165,604 20,415 94,069 107,688 1,087,076	91.882 11.539 69.136 45.956 595.563	54,704 10,269 58,271 34,804 438,599	734,890 78,275 470,238 451,474 4,327,331	245,348 20,856 178,951 167,603 1,553,721	198,680 17,485 82,721 115,174 877,519	153,494 19,448 83,905 95,053 960,662	87,650 10,945 68,383 43,963 527,383	49,718 9,541 56,278 29,681 408,046
Colorado Connecticut Delaware District of Columbia Flonda		1,085,371 1,340,861 234,548 307,160 3,327,753	484,205 552,859 100,497 167,281 1,254,801	224,418 289,053 53,646 64,061 939,166	133,622 162,307 24,573 28,164 463,016	141,821 181,940 30,567 22,321 343,401	62,956 101,537 14,195 11,229 181,135	38,347 53,165 11,070 14,104 146,234		178,737 238,488 41,908 29,855 605,000	112,620 126,868 21,537 13,910 386,941	132.859 166.811 26.110 16.768 308,425	59.204 98.652 * 13.920 8.808 165.400	37,724 49,981 11,070 8,973 140,020
Georgia Hawaii Idaho Illinois Indaha	×	1,847,360 362,956 324,832 4,602,973 2,085,922	615,723 174,141 109,034 1,911,578 605,440	451,014 70,666 80,116 1,000,803 532,194	319,411 38,446 42,859 565,569 269,603	254,813 40,858 44,858 594,425 279,937	122,247 23,276 26,951 284,646 113,396	84.152 15.654 21.014 245.952 85.352	1,011,410 167,846 196,445 2,310,067 1,133,956	340,405 59,924 72,552 815,826 443,757	255,370 31,682 36,317 456,312 239,795	231,420 38,748 43,888 534,586 264,266	107,287 22,684 25,015 269,904 107,644	76,928 14,808 20,673 233,439 78,494
lowa Kansas Kentucky Loussana Maine		1,134,034 900,597 1,201,719 1,339,508 414,543	414,726 322,264 387,505 464,377 157,625	304,403 247,829 325,856 318,861 98,240	115,769 115,769 191,435 178,857 58,851	122,114 110,837 160,945 182,949 51,892		66.356 41.347 61.112 92.309 20.660	667,486 510,510 706,555 724,776 232,998	274,243 209,279 257,515 233,154 85,214	123,607 99,696 170,976 153,533 50,852	118,066 103,675 149,564 158,087 51,333	85,212 58,076 67,388 94,910 27,191	96.356 39.784 61.112 85.092 18.348
Maryland Massachusetts Michigan Minnesota Mississippi		1,655,299 2,328,108 3,453,220 1,571,267 747,706	686,550 1,061,690 1,364,290 646,391 247,894	362,200 524,135 785,252 357,825 161,564	193,339 249,135 424,710 196,702 134,689	230,925 248,691 425,045 159,976 107,083	112,388 139,703 242,402 110,122 54,128	69.897 104,754 211,521 96,251 42,348	798,479 1,126,155 1,841,332 818,598 425,084	263,639 438,331 649,974 284,516 129,341	160,518 221,153 364,965 176,051 103,215	208,400 231,715 388,415 155,201 96,848	106,474 131,451 232,025 106,704 53,332	59,448 103,505 205,953 96,126 42,348
Missoun Montana Nebraska Nevada New Hampshire		1,832,973 308,652 626,105 287,826 353,213	651.277 135,298 250,743 122,221 151,166	459,198 59,624 150,406 69,083 80,460	266,458 37,179 73,42 36,834 38,34	256.486 39,437 83,521 30,168 40,852		77.438 16.816 29.925 10.001 16.606	1,023,152 158,466 343,995 140,271 187,389	364,636 50,678 136,560 55,670 70,317	229,034 33,637 59,955 30,930 34,863	241,735 37,641 81,419 25,636 40,216	115,924 19,729 36,273 17,864 25,415	71,823 16,781 29,788 9,171 16,578
New Jersey New Mexico New York North Carolina North Dakota		2,964,985 458,148 6,860,800 2,079,946 258,946	1,195,125 161,504 2,833,673 735,548 105,278	690,929 102,945 1,510,154 536,892 62,259	343,493 64,457 864,990 296,391 29,964	368.128 60.249 835,561 302,222		164,520 32,240 358,726 69,265 16,736	1,506,045 256,880 3,306,710 1,155,400 143,096	557,795 79,492 1,162,773 412,031 54,920	291,838 53,035 664,645 260,726 27,818	317,087 58,478 749,329 283,251 28,765	184,744 35,638 405,149 130,396 15,411	154,961 30,237 324,814 68,996 16,182
Ohio Oklahoma Oregon Pennsylvana Rhode Island		4,230,461 1,027,974 987,121 4,627,499 385,429	1,709,816 353,458 374,135 1,878,470 173,135	924,222 263,999 238,231 1,119,018 85,568	550,715 162,893 135,459 607,850 40,237	544,873 146,578 136,957 544,633 39,905	283,485 64,380 67,131 283,748 28,478	217,350 36,666 35,208 193,780 18,106	2,189,821 611,148 549,276 2,450,072 195,073	738.625 233.868 203,724 948,394 73,785	468,570 136,445 121,497 523,499 36,675	494,605 143,807 125,434 513,510 38,852	273,168 61,438 63,413 274,935 27,675	214,853 35,590 35,208 189,734 18,086
South Carolina South Dakola Tennessee Texas Utah		1,039,072 259,719 1,610,014 4,855,352 471,185	369,446 98,082 570,537 1,727,437 193,840	257,312 67,453 373,087 1,136,585 83,342	152,229 22,898 244,440 673,504 59,023	146,797 35,237 230,356 691,026 60,875	67,337 19,518 140,378 359,399 33,707	45,951 16,531 51,216 267,401 40,398	560,987 148,682 893,814 2,726,313 261,228	204,177 60,984 289,595 957,311 72,298	20,566 20,665 215,294 556,916 55,915	135,279 32,374 207,555 636,890 59,580	64,222 18,329 130,154 327,217 33,649	42,743 16,530 51,216 247,979 39,786
Vermont Virginia Washington West Virginia Wisconsin		189,662 1,979,844 1,508,051 640,695 1,820,881	85,405 764,027 592,836 204,569 765,899	38,637 450,187 364,226 172,963 433,215	19,060 314,412 200,185 92,839 179,514	23,957 252,672 200,607 94,635 222,014	12,679 113,713 84,904 42,726 118,606	9,124 84,833 65,091 32,943 101,433	94,773 1,025,296 820,504 395,122 993,816	34,060 356,446 307,235 150,028 393,343	16.435 258.889 176,741 78.255 162,896	23,322 222,248 191,550 92,476 218,691	11,872 107,072 82,548 41,489 117,453	9,084 78,641 61,730 32,874 101,433
Wyoming APO/FPO Puerto Roo U S critzens abroad		167,388 296,519 38,594 174,009	62,918 143,566 15,236 60,304	37,992 44,532 16,485 45,336	23,457 45,770 21,188	20,557 33,769 *7,150 27,608	11,363 23,820 18,755 10,598	11,101 5,042 5,093 8,977	97,291 141,162 29,736 96,678	34,126 36,978 16,485 37,350	22,107 42,661 5,875 17,954	19,130 32,661 22,022	10.969 23.820 10.598	10,959 5,042 5,093 8,754

Estimate should be used with caution because of the small number of sample in Heleums fied from Jurny Post Office and Fleet Post Office addresses Heleums fied from Panama Caral Zone, Virgin Islands, and abroad. NOTE Detail may not add to total because of rounding.

able 5.4—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by States

Il figures are estimates based on samples—money amounts are in thousands of dollars

		l lanna	ne tax			Tax	Credits		
States	All returns	before	credits		otal		tax credit	new princip	purchase of al residence
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States, total	. 84,670,389	86,723,881	153,534,155	68,723,881	12,732,959	68,723,881	9,348,195	49,703	63,520
Vebema Ueska Vezona Vezona Vezona Vezona Salfornia	1,259,907 167,741 883,431 742,277 9,010,032	1,011,571 149,039 670,701 571,554 7,316,447	1,929,025 615,179 1,322,224 1,030,337 16,625,847	1,011,571 149,039 670,701 571,554 7,316,447	189,936 32,269 123,823 111,921 1,372,362	1,011,571 149,039 670,701 571,554 7,316,447	134,335 22,497 89,607 73,145 998,844	*330 *42 *260 *443 8,249	*25/ *6/ *38: *75/ 10,04/
Solendo	1,085,371 1,340,861 234,548 307,160 3,327,753	891,117 1,118,701 194,605 265,060 2,634,497	1,920,545 2,955,314 501,946 862,289 5,630,042	891.117 1,118,701 194,605 265,060 2,634,497	164,707 184,534 31,950 46,101 454,607	891,117 1,118,701 194,605 265,060 2,634,497	119,130 152,632 27,241 35,541 342,716	*14 *140 *6 *30 *2,961	*280 *280 *12 *49 *5,214
Seorgia fatewai daho ilincia ndana	1,847,360 362,956 324,832 4,602,973 2,085,922	1,486,151 288,568 261,301 3,862,978 1,706,862	2,729,955 665,178 466,656 10,182,694 3,940,087	1,486,151 288,568 261,301 3,862,978 1,706,862	261,082 59,203 55,042 754,140 339,937	1,486,151 288,568 261,301 3,862,978 1,706,862	192,805 38,980 34,820 550,404 238,301	*206 1,950 *133 1,677 *3,329	*217 2,803 *140 2,445 *1,969
pve	1,134,034 900,597 1,201,719 1,339,508 414,543	904,624 744,671 935,740 1,083,259 315,453	2,045,410 1,613,245 1,839,341 2,380,325 552,247	904,624 744,671 935,740 1,083,259 315,453	231,016 152,225 172,734 200,474 52,446	904,624 744,671 935,740 1,083,259 315,453	127,032 99,180 123,750 148,119 41,633	*885 *1,781 *1,219 *827	*1,218 *1,792 *2,050 *445
Agyland Assachusetts Achegan America Manager M	1,655,299 2,328,108 3,453,220 1,571,267 747,706	1,355,486 1,868,996 2,819,538 1,278,628 575,934	3,389,814 4,025,126 7,004,806 2,704,994 982,588	1,355,486 1,868,996 2,819,538 1,278,628 575,934	233,228 287,142 502,356 280,414 102,552	1,355,486 1,868,996 2,819,538 1,278,628 575,934	190,159 251,913 401,738 173,131 73,393	2,995 *311 *849 *1,109	5,321 *246 *659 *234 *12
ilissoun Aontaina Gebrasko Gewitampshro	1,832,973 308,652 626,105 287,826 353,213	1,481,241 239,446 499,366 239,577 291,051	3,194,408 462,097 1,019,046 554,197 564,568	1,481,241 239,446 499,366 239,577 291,051	271,367 57,265 121,574 41,947 46,634	1,481,241 239,446 499,366 239,577 291,051	200,424 31,404 65,015 32,063 38,884	*237 *583 *382 *115	*448 *291 *421 *144
lew Jersey lew Moloco lew York orth Caroline lorth Dakota	2,964,986 458,148 6,860,800 2,079,946 259,946	2,456,816 348,489 5,779,194 1,641,751 204,818	6,343,466 630,116 13,242,966 2,878,441 396,776	2,456,816 348,489 5,779,194 1,641,751 204,818	405,859 64,591 978,054 271,158 53,471	2,456,816 348,489 5,779,194 1,641,751 204,818	348,206 46,676 792,766 207,375 26,230	*335 *35 *539 *314 *31	*663 *23 *1,034 *275 *15
ihio	4,230,461 1,027,974 987,121 4,627,499 385,429	3,481,297 809,595 793,187 3,808,793 313,520	7,916,567, 1,664,536, 1,627,741 8,357,669 616,857	3,481,297 809,595 793,187 3,808,793 313,520	611,467 170,005 141,459 617,605 52,835	3,481,297 809,595 793,187 3,808,793 313,520	463,809 106,541 107,695 519,530 41,574	*1,820 *28 - *4,166 -	*3,351 *56 *5,076
South Carolina South Dakota Gennessee Sauss Julia	1,039,072 259,719 1,610,014 4,855,352 471,185	834,228 204,283 1,263,820 3,846,244 377,919	1,401,502 357,408 2,438,395 9,368,454 690,928	834,228 204,283 1,263,820 3,846,244 377,919	134,191 46,134 212,337 756,876 66,958	834,228 204,283 1,263,820 3,846,244 377,919	106,850 26,646 166,769 522,563 51,916	*275 *5 1,919 554	*479 *10 2,865 497
/emont	188,862 1,979,844 1,508,051 640,695 1,820,881	143,839 1,615,512 1,229,754 520,112 1,434,370	234,749 3,659,184 2,972,745 1,111,367 2,992,163	143,839 1,615,512 1,229,754 520,112 1,434,370	22 560 288 564 228 271 87 137 266 877	143,839 1,615,512 1,229,754 520,112 1,434,370	18,094 221,502 170,086 71,300 197,129	*178 4,470 *266 *879 *2,676	*110 7,049 *354 *676 *3,058
Wyoming APO/FPO' Puerto Rico U. S. critzens abroad*	167,388 296,519 38,594 174,009	133,909 270,151 30,718 119,401	333,710 264,853 38,506 465,529	133,909 270,151 30,718 119,401	32,630 29,805 19,386 225,743	133,909 270,151 30,718 119,401	19,365 27,466 4,001 15,270	*142 - - -	*192

Footnotes at end of table

Table 5.4—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	r triousarius or				Tax credits	-Continued				
States	Child ca	re credit	Earned inc used to off tax befor	set income		it for ilderly	Investme	ent credit	Foreign	tax credit
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
United States, total	2,660,278	458,187	2,555,131	241,200	1,010,834	205,793	3,326,392	1,922,148	255,749	427,627
Alabama	64,457	10,328	71,847	6,779	*12,462	*2,241	50,755	33,041	2,607	2,190
Alaska	8,052	1,797	3,532	309	*668	*157	9,688	7,088	315	176
Anzona	28,699	3,313	30,395	3,402	11,841	3,379	29,725	21,523	3,658	1,505
Arkanasa	32,015	4,354	48,435	5,340	5,902	546	37,234	27,377	32	15
California	389,609	80,225	285,438	24,356	118,863	25,042	311,117	180,056	36,435	45,178
Colorado Connecticut Delineare Destrict of Columbia Filorida	74,353	10,346	25,897	2,751	9,240	1,701	62,827	25,085	2,339	4,946
	30,079	4,578	21,828	1,699	21,346	2,441	27,461	9,553	6,035	12,130
	6,422	1,166	7,516	820	*85	*18	6,329	1,843	895	626
	13,759	3,139	11,280	1,004	13,927	4,086	3,613	1,351	849	529
	97,070	17,049	102,230	9,050	89,986	19,485	96,729	47,229	10,851	10,975
Georgia Hawaii Idaho Illinois Indena Indena	81,232	15,788	81,419	7,967	11,702	2,115	66,801	41,123	1,583	84
	10,882	1,442	5,180	487	4,635	1,252	10,030	3,492	3,344	10,258
	16,132	1,537	8,838	740	3,522	622	24,104	16,647	963	355
	135,481	25,839	116,616	11,987	29,509	6,946	205,961	147,441	10,942	5,542
	53,757	8,634	33,913	3,535	20,638	4,823	114,454	78,179	2,390	2,153
lowa	38,946	5,760	16,350	1,633	*14,999	*2,626	127,664	93,232	1,013	68
Kersas	32,552	5,933	18,417	1,407	12,113	2,278	80,988	41,439	1,657	340
Kensucky	31,573	4,988	51,123	5,548	18,075	2,675	73,770	32,412	1,456	983
Lousana	43,822	7,887	49,224	3,599	20,679	4,826	55,772	31,892	2,356	1,407
Mane	9,662	1,519	11,178	873	6,956	1,528	12,977	5,611	1,223	628
Meryland Messachusetts Michigah Minnesola Missessipii	54,565	11,779	50,030	4,145	30,657	7,962	37,551	12,021	2,312	652
	31,675	4,570	42,843	3,678	55,125	8,582	34,143	10,159	9,274	5,258
	66,303	12,153	49,208	4,372	39,465	7,813	118,213	63,923	9,037	9,233
	71,176	9,537	40,264	4,313	15,324	2,423	127,092	88,497	3,026	1,178
	42,944	5,878	37,915	4,102	*6,667	*1,530	28,476	16,972	525	145
Missoun	82,506	11,005	68,776	7,440	27,594	7,408	98,642	43,248	2,447	589
Montana	11,659	1,496	10,660	911	*1,597	*350	28,055	21,405	791	1,166
Nebraska	18,946	2,395	11,797	2,020	13,177	2,170	69,729	49,453	967	290
Nevada	13,481	2,320	7,127	637	3,625	905	8,754	5,133	150	328
New Hampshire	8,759	1,326	4,781	294	4,229	611	10,206	4,663	1,635	465
New Jersey New Meisco New York North Carolina North Carolina North Carolina	41,483	7,959	54,118	5,425	17,272	3,220	59,216	30,696	11,238	5,967
	14,659	1,965	23,693	1,724	9,540	2,312	21,919	10,637	233	883
	146,077	32,502	199,174	18,207	56,388	8,751	142,409	78,585	31,225	37,520
	96,435	13,900	102,093	9,620	12,283	1,854	81,612	36,807	1,367	430
	7,046	1,134	6,570	493	2,472	402	34,839	24,903	451	200
Ohio Oklahoma Oregon Pennsylvania Phode Island	90,910	15,235	131,176	13,098	40,034	8,185	137,674	80,957	10,474	4,288
	39,673	6,509	34,122	2,626	11,619	2,571	63,946	48,410	575	2,973
	31,899	3,278	38,846	3,372	12,623	1,923	52,970	23,721	1,168	374
	61,964	10,348	101,978	10,393	27,845	4,948	130,602	59,066	6,448	4,290
	4,997	802	6,277	614	5,317	792	5,667	2,416	1,585	6,224
South Carolina South Dakota Tennessee Texas Utah	55,977	8,580	35,493	3,609	*12,801	*2,914	30,711	11,206	1,322	54
	8,096	909	7,254	647	7,792	1,555	28,296	15,925	618	228
	54,212	7,765	106,059	8,547	*4,700	*400	50,590	25,395	1,530	2,579
	211,509	35,552	198,421	18,739	73,170	16,607	225,126	152,033	11,895	17,991
	15,096	2,068	17,459	1,382	5,153	1,161	20,799	11,406	481	288
Vermont Vergma Washington West Virgma Wisconsin	4,760	692	4,622	436	2,400	469	8,307	2,473	1,096	165
	67,887	14,014	57,204	7,129	37,791	8,929	55,044	27,678	4,015	642
	55,418	8,844	39,394	3,490	11,492	3,594	65,030	39,852	5,137	505
	9,090	1,538	20,347	1,494	7,266	2,667	18,794	9,293	537	28
	34,078	4,937	20,387	2,478	19,583	2,265	107,440	55,920	4,091	536
Wyoming APO/FPO Puerto Rico U. S. citizens abroad ^a	4,979 *2,356 — *1,109	634 *424 *501	2,609 *11,937 *2,492 *9,349	203 *868 *264 *1,143	1,333 *1,871 *5,481	291 *702 - *738	15,492 *199 848	11,667 *5 — 1,010	9,553 29,431	184 — 15,120 206,767

Footnotes et end of table

Individual Returns/1976 - State Data

Table 5.4—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by States—Continued

All figures are estimates based on samples—money emounts are in thousands of ol dollars

Footnotes at end of table

			Tax credits-	-Continued			Incom		Total tax	Lability
States	Contribu		Work in		Other tax	credits	after c	redits	1018118	· masminy
O.W.A.S	Number of returns	Amount	Number of ratums	Amount	Number of ratums	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
United States, total	2,341,515	60,645	5,609	1,885	68,544	3,560	64,396,653	140,801,196	65,969,754	145,748,8
bama ska concentration of the	30,002 7,471 25,204 9,715 325,021	763 156 678 227 6,065	*51 -4 *369	*18 -1 *123	*1,105 *89 *152 *2,338 12,815	*9 *1 *31 *157 429	915,592 142,304 607,898 511,558 6,856,450	1,739,089 582,910 1,198,401 918,417 15,253,485	941,654 144,589 622,816 531,588 6,983,700	1,796,5 594,5 1,242,5 974,5 15,835,7
orado . nectou . aware nect of Columbia nda	31,981 55,505 9,153 17,374 96,314	717 1,217 221 396 2,499	*14 *1,549	*299 *2	*638 *130 *31 *866 *5,052	*1 *3 *3 *7 *92	845,335 1,060,625 182,452 250,882 2,452,141	1,755,838 2,770,760 469,996 636,188 5,175,435	869,648 1,075,382 184,903 252,786 2,516,632	1,833, 2,831, 479, 648, 5,371,
orgija wali ho os os	34,756 16,264 7,254 116,032 52,343	904 470 163 3,501 1,313	*40 *58 *25 *3	*38 *19 *6		*(3) *111 *34	1,392,726 273,090 237,945 3,670,336 1,627,236	2,468,874 605,974 411,614 9,428,555 3,600,150	1,428,392 277,535 250,133 3,729,239 1,666,456	2,568 625 440 9,729 3,720
na	22,302 16,774 22,328 23,311 8,461	462 430 434 694 207	*220 *5 *11	*203	*2,212 *66	- *149 *1	854,214 683,260 857,285 990,848 290,842	1,814,394 1,461,020 1,666,607 2,179,851 499,801	907,623 709,082 888,444 1,015,438 299,733	1,953 1,552 1,750 2,251 519
are anyland assachusetts chagan nnesota ssssapp	46,145 84,075 74,938 58,654 13,223	1,155 2,559 1,950 946 359	*66 *1,235 *199 3	*43 *347 *58	5 390	*35 *134 *168 *98 *157	1,275,624 1,773,879 2,689,498 1,153,733 512,156	3,156,586 3,737,964 6,502,450 2,424,579 880,035	1,220,470	3,235 3,833 6,660 2,545 926
ssasupu nntana braska vada	43,171 12,022 5,907 5,701 7,506	798 242 175 139 246	*16 *131	• <u>•</u>	*28	*(3) *4 *1	1,392,495 220,239 449,779 227,086 280,504	2,923,042 404,832 897,472 512,249 517,933	231,297 479,822 232,648	3,04 43: 96 53 53
w Marsey w Marsec ew York vith Carolina vith Carolina	126,779 13,493 272,939 28,687 4,199	3,539 344 7,978 894 92	-	*85 *6 *41	2,882	*96 *668 *2	5,486,041 1,493,428	5,937,607 565,525 12,264,912 2,607,283 343,305	5,560,448 1,554,797	6,06 58 12,58 2,70 37
Nam Carolia Idahoma egon snrsylvania nocel Island	101,900 15,991 33,391 129,088 13,001	2,400 318 864 3,888 409	*330 *17	*133 (3) *233	. =	•57	761,374 727,892 3,639,449	1,486,262 7,740,064	798,996 746,282 3,701,732	7,49 1,60 1,55 7,94 57
ouer said in a supplied and a supplied and in a supplied and in a supplied and in a supplied and in a supplied and in a supplied and in a supplied and in a	15,047 9,885 36,267 87,982 12,400	265 223 866 2,288 228	'6 '226	.6	6,589	:	188,637 1,166,978	311,274 2,226,058 8,599,577	207,227 1,202,146 3,670,128	1,31: 33 2,30 8,99 64
ermont rginis Jashington Jest Virginia	4,494 46,273 55,041 4,186 28,139	119 1,346 1,544 100 533	109		3,50	: :	1,159,599 493,016	3,370,620 2,744,47 1,024,23	1,552,156 5 1,180,383 505,591	22 3,45 2,83 1,05 2,84
Vycoming	3,550 *16,345 *1,531	9- *34! *7:	-		1,35		124,796 245,026 21,456 89,056	235,04	8 245,028 0 21,450	23

Table 5.4—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by States—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Incom		Estima: payrr		Tax o	due at of filing			ayment	
States	Number of		Number of		Number of			otal		fund
	returns	Amount	returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount
-	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
United States, total	73,310,584	132,132,507	7,842,389	24,680,528	16,930,514	17,483,628	64,976,027	31,304,595	63,019,071	29,192,15
labama	1,135,178	1,695,087	76,439	290,370	228,099	211,971	998,491	441,549	979,036	416,18
laska	156,133	638,020	7,125	43,920	28,819	54,127	136,265	162,255	133,518	157,62
nazone	738,226	1,152,639	82,559	259,378	154,622	146,521	693,171	353,239	670,838	328,04
rifansas	611,071	794,629	68,074	177,099	173,952	189,282	533,023	212,389	520,682	198,50
aliloma	7,744,230	14,774,013	924,175	2,742,502	1,609,547	2,020,633	7,121,869	4,014,267	6,877,591	3,760,50
storado	959,408	1,675,566	91,902	286,883	214,245	225,925	841,349	391,821	826,496	365,74
onnechoul	1,187,222	2,583,015	132,795	461,930	269,114	253,257	1,032,639	511,000	1,002,066	481,59
starrado	206,081	417,283	19,803	85,449	50,153	49,015	175,421	78,338	170,591	73,29
starct of Columbia	264,288	555,605	29,531	135,807	65,482	73,066	232,122	126,722	225,642	119,08
onda	2,681,289	4,190,763	457,617	1,341,152	780,681	810,644	2,407,521	1,103,102	2,319,630	1,015,48
oorgia	1,672,043	2,454,029	99,946	351,237	349,741	319,347	1,460,481	622,032	1,436,019	590,93
well	325,859	585,476	37,628	119,374	66,874	61,309	284,323	150,899	272,468	133,53
sho	273,292	384,406	23,902	64,897	80,885	81,968	234,424	102,539	227,561	95,76
oos	4,040,476	8,541,865	452,175	1,573,624	948,056	1,265,607	3,525,126	1,804,078	3,396,736	1,680,51
oos	1,808,880	3,371,485	201,993	591,595	433,119	441,760	1,599,870	730,537	1,547,588	671,24
wa ansas enlucky pussona ame	893,804 716,809 1,019,930 1,200,514 358,323	1,443,185 1,201,788 1,535,005 1,998,979 486,939	133,999 108,244 122,038 93,735 33,272	358,488 357,191 365,355 419,244 91,714	340,307 234,416 244,270 258,062 68,228	455,200 269,013 237,470 280,339 57,827	758,842 618,806 909,428 1,046,232 326,609	329,451 306,201 425,503 499,305 124,380	730,877 588,733 879,006 1,030,863 318,043	307,58 279,83 395,22 469,94 116,97
aryland	1,467,683	3,146,493	127,451	447,436	295,741	273,604	1,300,180	670,284	1,276,454	637,74
assachusetts	1,983,988	3,574,454	244,242	659,072	419,815	343,891	1,768,880	789,755	1,712,114	732,23
chigan	3,080,338	6,715,975	259,661	816,039	577,238	558,005	2,775,666	1,516,337	2,710,115	1,442,04
nnesota	1,337,212	2,329,063	135,409	412,376	330,402	318,176	1,185,469	557,878	1,150,603	524,64
ssessppr	634,554	787,519	54,219	166,579	175,129	156,507	553,912	211,450	543,047	199,68
ssoun	1,532,533	2,663,119	182,903	536,446	418,718	414,120	1,363,614	615,275	1,317,949	- 573,5
nnlana	248,363	359,661	31,317	88,167	72,952	79,130	222,576	102,451	216,955	93,7
troaska	485,594	741,427	73,045	193,181	169,630	191,523	434,284	182,988	412,623	166,2
vada	269,651	485,461	17,293	101,678	49,698	69,798	235,768	139,862	230,814	132,6
w Hampshire	311,103	486,447	34,455	93,020	63,469	54,881	278,280	106,388	270,880	99,4
w Jersey	2,604,951	5,719,160	297,024	863,154	596,347	532,228	2,270,435	1,138,610	2,198,390	1,064,5
w Mexico	400,048	552,101	29,399	104,105	79,993	79,292	358,918	165,308	349,526	152,5
w York	6,029,812	11,791,818	710,596	2,142,852	1,337,932	1,168,146	5,337,760	2,768,027	5,135,463	2,540,8
rith Carolina	1,832,798	2,419,023	156,738	453,258	448,529	363,031	1,568,421	586,521	1,531,251	553,0
rith Dakota	192,391	255,879	26,101	75,936	80,552	106,404	171,349	69,687	165,672	65,2
io	3,790,673	7,169,050	358,935	1,080,636	797,631	688,678	3,320,020	1,559,998	3,213,165	1,460,21
lahoma	835,235	1,303,940	88,071	302,714	238,417	283,455	746,110	330,455	724,135	297,0
egon	832,919	1,375,268	101,111	292,963	208,112	225,524	738,782	367,195	713,541	337,8
nnsyvana	4,060,763	7,463,541	425,612	1,300,702	865,667	721,597	3,600,532	1,623,887	3,508,960	1,510,11
ode Island	347,884	576,934	30,530	81,446	66,267	47,977	311,147	137,379	303,770	130,21
uth Carolina	924,271	1,234,065	79,202	215,422	190,412	141,121	825,567	305,278	805,268	283,0:
uth Dakota	183,189	248,555	31,815	73,423	83,313	79,738	165,451	69,683	159,633	63,7:
nnessee	1,422,434	2,073,888	111,765	382,617	305,555	289,737	1,249,421	495,870	1,218,307	464,0-
zas	4,194,972	7,053,564	387,635	1,818,913	1,027,261	1,472,057	3,660,073	1,674,869	3,581,719	1,529,2:
sh	420,386	651,086	31,040	91,805	78,433	73,156	377,771	181,819	369,883	173,3i
mont	155,100	199,448	20,389	48,354	34,524	24,407	143,412	52,550	137,952	47,3
jina	1,799,214	3,284,383	163,810	531,390	374,154	313,911	1,565,554	723,945	1,527,226	672,2
shington	1,306,688	2,566,210	155,758	451,680	326,097	359,780	1,137,265	596,685	1,103,990	571,4
st Virgina	569,675	983,493	50,008	192,179	113,616	95,574	507,204	239,027	492,021	220,9
consin	1,510,030	2,641,050	183,387	405,203	407,728	321,131	1,331,099	557,124	1,276,006	526,2
yoming	139,541	252,851	18,115	68,908	38,724	55,764	122,346	64,937	118,615	59,62
YO/FPO:	293,534	322,768	*4,407	*3,928	15,717	12,883	277,817	109,950	277,817	109,95
erto Rico	30,001	40,566	*413	*900	*3,787	*1,553	26,931	25,573	26,931	25,57
S. catzens abroad*	90,000	184,466	23,581	66,836	40,282	62,566	88,101	77,944	84,292	73,86

Estimate should be used with caution because of the small number of sample returns on which it is based.

"Data detent because of the small number of sample returns on which they were based. Detented data are included in the appropriate totals.

"Balauses laded from Parana Cared Zone, Visia Insides and schools."

"Less than \$500.

NOTE: Deter many not add to total because of rounding.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States -money emounts are in thousands of dollars]

			Amount	(16)	109,951,391	32.838	1,528,173 2,670,667	4,200,070 5,717,325 6,712,207 7,296,661 17,286,295 13,507,593	22,061,302 14,688,414 7,630,664 3,745,483 1,061,821 1,112,486	50,175 2,220,228 9,641,572 16,955,359 81,084,058	1,442,209	01011	3,716 11,738 40,385 52,972	65,916 99,037 97,230 101,942 203,986 171,889	250.884 170.938 95,934 46,731 *28,100	1,445 55,207 169,054 248,042 968,461
	Total			(15)	37,976,715	5.558	1,783 825,519 2,242,231 2,928,671 3,354,781	3,735,179 3,954,422 3,754,590 3,357,803 6,001,005 3,364,190	3,381,700 865,455 167,432 31,937 3,381 1,078	263,067 5,740,695 9,101,527 9,055,248 13,816,178	603.951		22,998 40,724 76,945 62,509	63,596 70,511 54,530 47,141 73,543	35,854 9,292 2,117 3,84 3,37	8,289 132,467 163,439 134,848 164,908
	Number of	_		(14)	152,169,062	4.017.832	8.295.657 10,004.590 10,655.581	13,061,377 13,896,723 13,367,682 12,040,427 21,581,984 12,028,803	12,232,895 3,226,108 618,753 108,640 11,007 3,472	12,782,167 25,265,759 31,975,530 32,353,944 49,811,662	2.484.956		203,614 203,614 204,071 255,592 220,666	244,431 244,012 192,979 173,454 274,259 157,963	7,761 7,761 1,212	249,801 560,979 588,453 487,089 596,634
husbands and wives		rumber of	\rightarrow	(13)	159,366,417	A 501 550	5,875,514 9,468,450 11,082,224 11,306,298 12,518,590	13,508,484 14,258,083 13,635,703 12,233,005 21,947,427 12,267,753	12,561,652 3,399,298 664,677 120,989 12,634 4,086	14,545,813 27,688,223 33,184,811 32,969,054 50,978,516	2555.468		64,885 98,738 214,432 215,523 262,474 226,855	247,193 247,940 194,883 174,07 278,219 159,215	127,082 34,329 8,165 1,340	271,695 584,357 600,585 490,363 608,468
lo su				(12)	655,483,561	V 00 200 C	2,720,054 9,724,893 16,897,805 23,864,281 32,862,892	43,744,005 54,179,633 58,084,113 58,710,634 122,591,364 80,584,952	98.205,711 34,086,924 11,543,116 3,637,769 570,232 309,100	9,730,230 46,642,686 103,129,371 144,452,106 351,529,169	9 966 248		26,999 68,106 355,228 444,522 703,076 654,332	799,103 1,021,816 875,988 865,189 1,571,906	1,006,278 329,163 128,946 45,274 3,838	248,003 1,349,930 1,966,526 2,249,901 4,151,888
Joint	Salanes and	weges (gr	retums	(11)	39.604.120	030 944	272,130 2077,478 2550,142 2,756,099 3,144,885	3,538,633 3,770,709 3,580,146 3,234,885 5,772,759 3,172,946	3,080,047 708,683 137,519 26,478 2,816 912	2,964,745 6,467,957 8,600,419 8,668,839 12,902,160	600 446	,	6.292 25.128 66.236 60.571 77.372 63.507	62,863 69,917 53,681 46,916 72,184	33,405 7,160 1,755 336 336	64,045 171,554 163,484 133,400 156,963
	Adjusted	gross	-	(01)	784.148.310	0,0000	4,362,649 5,329,766 13,780,102 22,193,451 28,837,231 38,139,082	49.390.806 59.862,700 64.163.839 64.098,171 134,268,001 91,987,662	124,044,633 57,149,646 21,904,027 8,926,349 2,245,437 2,190,056	6,420,693 59,357,209 116,974,701 158,679,897	900 900	1,406,000	-57,665 83,649 357,416 445,982 718,143 719,108	849,266 1,056,070 936,141 891,802 1,630,635 1,190,817	1,342,756 626,830 265,312 106,478 *45,200	180.942 1,366,583 2,109,049 2,343,338 5,208,088
		Number of returns		(6)	44 438 912		1,314,933 1,735,044 2,724,994 3,164,094 3,199,404 3,471,657	3,801,402 3,990,320 3,778,051 3,379,596 6,030,463	3,397,360 868,458 167,794 31,977 3,385 1,079	4,259,308 7,879,161 9,302,266 9,118,760 13,879,417	900 502	24,630	23,056 29,496 70,331 78,936 65,272	65,857 70,621 54,999 47,361 74,166 43,909	35,980 9,292 2,117 2,117 384	96,475 178,420 168,463 135,647 165,865
		tāv.	Amount	(8)	141 801 470		44,419 364,538 1,848,303 3,555,038 5,184,279 6,258,628	7,474,792 8,488,298 9,090,591 9,107,697 19,713,953 14,818,858	24.117.607 16.256.779 8.476,194 4.285.569 1.268.055 1.447.872	1,086,711 9,909,865 17,959,309 22,460,697 90,384,887		1,748,165	981 3,734 27,871 46,835 94,013 91,570	97,504 117,135 109,146 121,232 225,666 166,493	253,404 184,613 106,471 50,607 12,727 18,162	15,671 157,763 241,912 294,675 1,038,144
	Total	псот	Number of returns	(2)	730 307		71,385 3,949,999 6,093,604 7,093,345 6,735,444 6,006,275	5,613,129 5,231,115 4,666,744 3,938,678 6,618,527 3,612,425	3,619,500 944,854 184,650 36,297 4,041	6,808,288 17,135,489 14,328,901 11,127,040 15,021,649		915,756	2,628 43,062 94,048 104,844 133,524 89,581	82,728 78,486 53,465 78,949 46,626	36.253 9.881 2,314 410 34 8	93,241 284,865 210,997 152,180 174,475
	Number of	phons	than age or blindness	(9)	003 300 300	200,100,100	13,692,129 14,492,922 16,570,630 17,212,631 16,331,240 15,850,233	15,813,419 15,755,926 14,830,245 12,927,959 22,519,638	12,615,790 3,350,340 645,769 115,415 11,973	35,968,642 42,330,910 39,605,107 35,572,675 51,688,169		3,234,716	168,798 236,866 370,127 303,733 344,946 257,245	276,835 256,070 197,366 187,510 285,052 161,532	124,989 34,149 8,098 1,273 189	592,824 851,666 660,392 514,634 615,200
	r	Total number of	_	(5)		758,713,837	14.491,515, 16,067,869 18.477,504 18,807,769 17,277,083	16,413,145 16,195,587 15,171,230 13,166,149 22,960,294 12,707,838		39,266,888 45,874,852 41,224,514 36,340,597 53,067,086		3,344,363	201,174 256,101 391,304 320,169 354,320 264,540	280,703 261,074 200,098 188,133 289,012 164,251		695,566 887,502 674,984 519,564
All reluns	-		Amount	9		159,998,098	10,636,438 23,352,787 36,269,380 47,344,269 54,352,104	65,298 135 71,278 461 71,475,537 68,040,659 133,216,444	102.828.454 36.073.306 12,230.847 3.893.076 628.479 356,772	49,741,288 122,213,689 159,294,389 175,256,079 374,493,185		12,658,139	133,934 360,178 785,839 905,737 1,186,419 914,964	1,028,857 1,126,437 915,398 971,093 1,675,434		838.212 2.533.896 2,472.864 2,483.886 4,329.282
(case)	Salanes	wages (gross)	Number of returns	(3)		75,510,735	8,619,473 8,176,983 7,532,612 7,057,848 6,284,182	5,264,954 4,965,412 4,420,219 3,761,958 6,300,578		20,400,485 17,270,613 13,407,744 10,582,581 13,849,312		1,176,688	116,018 126,794 152,923 127,182 134,082 89,273	80,889 76,816 56,163 53,240 77,369		318,584 338,415 208,382 147,999 163,508
in incossings of	Admetod	gross	less deficit	(2)		1,053,895,687	3,277,691 28,458,129 44,934,270 57,277,505 63,186,060	73,787,094 79,018,844 79,638,347 75,126,547 147,891,145	132,893,393 62,415,723 24,173,611 10,171,295 2,694,559 2,866,017	51,277,317 145,856,338 180,687,556 194,184,453 481,890,023		14,236,700	38,489 393,084 861,643 897,787 1,233,572	1,096,209 1,178,421 1,010,838 1,011,969 1,750,742		816,955 2,607,621 2,671,741 2,640,965 5,499,418
y emounts are		Number of	relums	ε		64,670,389	10,040,947 9,563,096 8,966,066 8,212,258 7,046,340	5,685,108 5,273,297 4,691,855 5,962,777 6,649,622	3,639,050 948,034 185,142 36,357 4,047	23,935,751 19,892,956 14,551,350 11,197,191 15,093,141		1,259,907	141,879 135,634 171,634 129,687 136,621	84,989 78,596 53,685 79,572	36.379 9.881 2.334 410 348	363,601 351,854 216,021 152,979 175,452
[All figures are estimates based on samples—money emounts are in modsarius or upwas)		Size of adjusted gross income			United States, Total	Total	Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$8,000 under \$1,000	\$10,000 under \$12,000 \$14,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$20,000 \$20,000 under \$20,000	\$25,000 under \$5,000 \$20,000 under \$5,000 \$5,000 under \$5,000 \$20,000 under \$5,000 \$20,000 under \$5,000 \$1,000,000 under \$5,000 \$1,000,000 on more	All returns, summany Under \$50,000 \$5,000 under \$15,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$20,000 or more	Atabama	Total	Under \$2,000 \$2,000 under \$4,000 \$6,000 under \$6,000 \$6,000 under \$6,000 \$6,000 under \$6,000 \$6,000 under \$6,000	\$10,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$16,000 under \$18,000 \$16,000 under \$20,000 \$20,000 under \$20,000	\$55,000 under \$50,000 \$50,000 under \$50,000	All returns, summery, Under \$5000 \$5,000 under \$10,000 \$10,000 under \$50,000 \$10,000 under \$20,000 \$20,000 or more

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

	_				All returns	hrms						POP	nt returns of hu	Joint returns of husbands and wives	884		
Size of adjusted gross moome	Number o	lo se	Adjusted	Salanes and wages (gross)	and ross)	Total	Number of exemptions	Total	lat e tax	Number of	Adjusted gross	Salanes and wages (gross)	gross)	Total	Number of exemptions	Total	Fotal ame bux
	retn	Ē	L	Number of returns	Amount	exemplons	than age or bindness	Number of returns	Amount	refums	less deficit	Number of returns	Amount	exemptions	then age or blandness	Number of returns	Amount
	3	_	(2)	(3)	(4)	(S)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(12)	(16)
Alaska	-	167,741	3,342,103	158,450	3,024,342	411,037	404,816	142.477	565.684	78.275	2.275.825	73 920	2.042.230	293.853	790.437	72 306	308 404
														•	2	2004	100000
Unider \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$6,000 under \$10,000 \$1,000 under \$12,000		14,972 10,852 14,251 12,186 8,891	23.910 74.011 79.483 96.883	12,614 10,496 13,939 11,940 8,162 8,745	14,927 31,489 70,899 85,996 71,691	19,943 15,465 22,229 28,364 14,625	19,502 15,306 22,079 26,843 14,117 17,487	5,907 11,836 10,041 8,618 8,781	253 4.585 8.223 8.223 10,950	1,267 728 1,492 3,807 1,916 1,916	2,423 2,423 6,970 26,70 16,417 26,470	598 1,330 3,561 1,737 2,369	3,597 2,129 5,700 30,911 14,023 25,505	4,891 4,600 6,252 15,047 5,578 9,725	4,526 4,491 6,127 14,271 5,428 9,605	*125 2,019 1,668 2,325	. 1. 500 914 914 1,628
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000		6,197 7,593 6,209 7,211 13,824 15,352	80,509 113,572 105,866 136,853 311,480 422,546	5,786 7,251 6,081 7,112 13,138	76.412 103,617 99,585 132,261 293,816 400,555	12,602 22,160 15,374 17,958 39,541 48,425	12,602 21,827 15,164 17,847 39,073 48,287	6,124 7,493 6,202 7,211 13,627 15,231	9,981 12,842 14,381 19,960 47,620 66,891	2,042 4,795 3,394 3,858 8,160 11,263	26,323 72,027 57,716 73,030 183,404 310,350	1,832 4,603 3,372 3,808 7,480 10,992	23,954 55,781 53,930 69,567 162,058 291,803	7,601 12,106 13,447 29,476 43,601	7,601 18,132 12,006 13,447 29,008 43,463	1,969 4,765 3,377 3,858 7,969 71,142	2,066 6,914 6,288 8,728 23,002 43,488
\$30,000 unide: \$50,000 \$50,000 unider \$100,000 \$100,000 unider \$200,000 \$200,000 unider \$500,000 \$500,000 unider \$1,000,000 \$1,000,000 or more		32.866 7.865 493 3	1,234,417 483,794 63,805 20,674 1,841 4,030	30,392	1,106,670 401,752 30,946 18,710	108,118 26,422 1,875 9 9	106,259 26,267 1,838 305 7	32,813 7,863 491 77 3	233,227 117,426 21,251 8,732 923 2,344	25,778 6,827 452 17.	980,042 423,724 58,593 **22,206	24.760	906,343 351,019 29,283 •7,518	24,860	24,731	25,726 6,826 451	174,723 100,741 19,358 **9,850
All returns, summary, Under \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more		30,851 30,306 18,669 17,432 70,483	50,124 215,709 229,176 304,506 2,542,588	27,950 29,101 17,931 17,044 66,424	67,516 207,485 218,380 288,285 2,242,716	45,787 54,839 39,628 48,073 224,710	45,162 52,685 39,508 45,419 222,042	9,289 27,269 18,386 17,425 70,108	1,701 17,455 26,735 41,379 498,414	3,156 6,054 6,467 10,047 52,551	-3.068 45,008 81,783 173,782 1,978,319	2.293 5.579 6.110 9.874 50,064	10.470 44.990 76.273 162.473 1,748.025	14,318 22,050 24,479 36,865 196,141	13,844 20,999 24,359 36,432 194,803	3,762 3,762 6,254 10,040 52,185	*55 1,522 6,558 19,066 371,202
Arizona																	
Total		883,431	9,891,990	756,020	8,038,052	2,347,674	2,214,210	608,137	1,210,175	470,238	7,610,595	406,640	6,215,469	1,765,024	1,674,431	384,097	975,511
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$8,000 under \$10,000 \$10,000 under \$12,000		98,338 137,339 61,061 62,798 64,439	-17,059 300,619 687,592 423,664 560,963 705,923	120,256 80,697 102,231 44,155 56,114 55,711	158,804 234,166 501,957 297,914 502,002 588,453	170,150 179,849 357,516 155,939 150,360 197,165	162,601 164,537 318,870 136,284 144,836 187,427	36,759 74,569 57,261 57,261 61,402	360 3,508 19,407 21,519 46,336 57,160	11,740 19,201 48,037 29,279 30,007 47,038	-101,853 64,772 245,649 202,646 261,214 516,241	8,760 15,385 35,549 19,282 23,947 42,359	23,788 58,179 189,383 127,958 202,764 446,487	47,249 67,687 210,304 102,925 102,012	41,952 62,842 187,979 89,464 96,738	13 22,070 22,070 26,463 44,068	341 4,290 13,956 34,881
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$19,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000		\$2,661 49,626 54,020 35,705 67,967 25,708	686,238 741,594 915,597 676,504 1,507,351 699,404	47,602 45,984 34,051 23,082 23,489	602,964 656,360 804,211 612,540 1,334,833 566,585	170,422 175,150 192,196 123,983 239,423 89,390	165,136 170,126 187,471 121,778 234,484 234,484	\$2,263 \$3,755 \$3,755 35,414 \$5,355	62,690 71,936 93,495 75,657 188,205 103,272	40,332 41,416 45,296 32,344 61,791 24,487	525,518 619,548 769,667 612,432 1,370,142 664,131	36,319 38,427 42,178 31,394 58,745 22,665	457,087 548,378 673,243 563,288 1,249,326 552,699	153,294 161,490 173,765 117,000 228,347 87,625	148,008 157,118 170,147 115,348 225,131	39,934 41,146 45,031 32,053 60,756 24,134	41,387 55,383 73,594 65,995 164,885 96,881
\$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$60,000 under \$1,000,000 \$1,000,000 or more		32,342 7,848 1,557 258 28 28 8	1,177,316 \$22,178 203,284 72,708 18,517 9,596	25,487 5,767 1,133 188 16	784,552 278,596 90,874 21,568 2,279 1,574	109,149 30,211 5,942 908 97 24	28,069 28,069 5,329 778 80	31,969 7,800 1,551 258 28 28	205,920 137,767 75,103 32,391 10,542 4,886	30,435 7,142 1,432 232 232 6	1,109,475 474,683 187,248 65,504 14,981 9,596	24896 5,454 1,078 181 15	263,744 86,484 20,645 2,269 1,574	106.228 28.840 5.672 858 858	97,876 26,945 121,2 27,2	30,062 7,097 1,426 232 23 6	190,304 122,454 68,354 28,976 8,552 4,886
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more		299.279 191.987 145.176 111.275 135,714	\$95,569 1,360,209 1,799,524 1,926,332 4,210,355	250.690 152.763 129.918 103.481	615,407 1,079,434 1,560,108 1,702,440 3,080,662	532,852 480,962 469,913 389,003 475,144	494,078 433,030 452,677 379,261 455,164	74,763 147,292 141,573 110,616 133,893	12,438 78,712 157,910 203,028 756,087	\$2,397 85,867 111,252 95,174 125,548	61,948 610,480 1,389,066 1,653,340 3,895,760	42,391 60,532 101,089 89,588 113,040	165.206 418.867 1,213.932 1,474.552 2,944,912	223,499 306,678 421,053 356,115 457,679	207.534 271,441 405,919 348,685 440,852	2,493 55,636 107,716 94,516 123,736	682 18,488 106,075 164,974 685,292
Footnotes at end of table		1															

(All figures are estimates based on samples—money amounts are in thousands of dollars)

All figures are estimates based on samples—money amounts are in modsarius or outsias.	ey amounts are	in mousenus o	COMMENT	All solu	cottuto						Joint	Joint returns of husbands and	pands and wwes	SS.		
Stre of adjusted ones income		Adjusted	Salanes and wages (gross)		otal	Number of exemptions	Total Income t	æ	Number of	Adjusted gross	Salanes and wages (gross)		Total	Number of exemptions	Total Income 1	tax
	refurns	income less deficit	Number of returns	tun	exemptions	than age or pindness	Number of returns	Amount	returns		Number of returns	Amount		than age or blindness	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	6	(8)	(6)	(01)	(1)	(15)	(13)	(14)	(15)	(16)
Arkansas				1	003 000 0	1011 225	999	405.227	451 474	6.163.734	388.882	4.873.134	1,576,709	1,484,374	339,218	764,483
Total Under \$2,000	742,277		78,943	97,486	176,078	-	2,018	245	25.928	-14,913	18,174	32,287	91,602	83,114	52,	*199
\$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$1,000 \$6,000 under \$1,000	103,339 109,129 89,216 50,524	315,204 550,602 623,368 460,991	85,633 89,312 80,554 43,336 43,671	258,381 429,941 551,889 353,373 462,612	198,344 266,991 240,954 168,373 154,279	245,066 226,178 149,697	35,176 57,918 76,765 47,265	33,427 33,447 28,397 46,992	37,34 46,381 38,830 34,773	246,316 328,062 354,533 381,469	32.259 40.075 32.003 32.289	148,886 281,567 339,896	159,803 155,921 151,448 126,177	143,983 145,132 133,892 121,774	12,272 38,028 35,571 33,280	1,330 9,855 16,170 27,984
\$10,000 under \$1,000 \$14,000 under \$16,000 \$18,000 under \$20,000 \$18,000 under \$20,000 \$18,000 under \$20,000 \$18,000 under \$20,000 \$18,000 under \$20,000	50,997 51,716 32,323 26,581 39,773		49 773 48 993 30,635 23,992 35,855 16,389			166,407 161,474 106,496 86,558 133,218 65,737	50,784 51,437 32,322 26,377 39,632	62.683 82.594 62.386 61.624 119.779 76.757	41,716 46,836 29,457 24,619 37,433 17,360	544 036 698 240 497 231 467 018 840 294 472 046	40,713 44,134 27,868 22,651 35,075 15,422	519,750 642,398 448,073 397,767 715,801 370,506	152,751 157,757 100,966 83,701 132,584 65,259	149,960 155,446 99,106 83,146 129,102 63,193	41,503 46,557 29,456 24,415 37,292 17,359	47,560 70,913 55,014 54,888 111,120 68,962
\$50,000 under \$50,000 \$50,000 under \$500,000 \$50,000 under \$500,000 \$50,000 under \$500,000 \$100,000 under \$500,000 \$100,000 under \$500,000	17,153 6,558 1,387 216 14	632,869 434,171 176,933 60,453 9,189 12,195	13,561 4,703 1,076 1,79	376,324 201,714 72,911 18,984 2,241 423	58,084 23,640 5,160 733 155	55,413 22,421 4,764 864 39	17,127 6,533 1,384 2,16 1,5	116,718 114,105 61,575 27,613 4,440 6,406	15,897 6,131 1,268 203 203 **15	589.167 405.770 162.117 56.820	12.872 4,468 1,001 175	353,686 193,876 68,280 18,430	56,611 22,700 4,909 711 711	53,990 21,697 4,571 650	15,871 6,106 1,265 203 203	105,506 105,445 56,035 25,834 **7,669
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	247,082 200,282, 127,577 83,358 83,978	575,704. 1,419,073 1,601,868 1,429,919 2,729,465	201,797 175,981 119,272 77,792 77,797	514.766 1,176,305 1,461,079 1,262,636 1,788,765	483,746 568,994 410,297 272,988 293,674	434,649 526,585 400,116 267,708 282,267	63,992 155,150 125,692 83,053 83,782	8,971 72,585 150,338 165,941 527,393	79,729, 116,037 101,759 75,642 78,307	177,155 856,091 1,290,169 1,297,824 2,542,494	57,429 94,770 96,838 70,817 69,028	156.970 645.091 1,197.627 1,150.257 1,723.190	254,269 418,261 363,756 257,596 282,827	220,611 381,084 356,562 252,870 273,247	4,912 80,984 99,874 75,337 78,111	432 27,123 111,529 144,830 480,570
California														0000000	000000000000000000000000000000000000000	44 400 470
Total	9,010,032	117,682,972	7,980,359	97,112,399	22,580,920	21,499,633	6,860,821	15,388,154	4,327,331	84,145,700	rs	68,818,380	15,737,805	15,027,859	3,737,524	6,488,418
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$70,000 \$10,000 under \$10,000	1,025,342 1,102,706 916,814 782,358 749,938 637,111	363,022 3,290,602 4,633,015 5,439,168 6,716,311 6,993,176	887,489 969,735 796,030 633,315 669,509 566,913	1,122,639 2,839,571 3,936,420 4,302,589 5,850,194 6,038,285	1,480,267 1,771,059 1,928,413 1,833,866 1,711,141 1,713,636	1,397,776 1,650,090 1,783,989 1,653,192 1,623,999 1,628,488	3,889 483,089 616,025 651,724 721,542 619,812	3,719 46,930 190,583 320,676 565,229 613,299	117,528 132,027 231,861 276,196 280,249 330,660	403,551 404,649 1,188,950 1,931,781 2,358,365 3,636,258	78,011 99,716 185,095 204,861 218,735 288,250	201,344 294,040 916,824 1,407,405 1,952,677 3,071,465			589 *199 55,437 176,570 238,811	2,525 3 7,442 41,319 116,058 226,840
\$12,000 under \$14,000 \$14,000 under \$16,000 \$18,000 under \$16,000 \$18,000 under \$20,000 \$25,000 under \$25,000 \$75,000 under \$50,000	551,543 497,105 478,778 443,786 718,439	7,147,862 7,439,871 8,138,620 8,406,468 15,974,844 13,541,190	496,401 457,144 444,349 420,131 665,924 460,862	6,111,564 6,561,849 7,314,227 7,687,874 14,045,583 11,927,467	1,528.805 1,433,187 1,463,582 1,460,384 2,404,966 1,693,826	1,460,375 1,386,041 1,411,927 1,431,365 2,336,932 1,659,877	538,265 491,274 475,198 441,338 716,109 493,858	710,895 772,977 895,892 954,003 2,009,808 1,881,197	314,505 321,719 337,983 353,098 627,757 454,844	4,078,313 4,826,329 5,743,247 6,694,466 13,987,017 12,426,764	295,231 311,215 341,789 587,789	3,426,117 4,235,194 5,123,082 6,262,497 12,457,050 11,040,218			301,873 318,494 335,512 350,650 625,558 452,749	308,822 420,393 542,476 684,137 1,680,476 1,695,161
\$10,000 under \$50,000 \$10,000 under \$50,000 \$10,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$10,000 under \$50,000	465,928 116,572 22,227 4,501 5,86 207	16,953,337 7,662,220 2,884,000 1,265,808 395,700 437,698	403,067 88,753 16,630 3,469 454	12,783,554 4,330,453 1,450,362 527,730 128,156 153,882	1,636,375 420,807 82,124 15,775 1,985	1,582,157 399,066 75,908 14,041 1,749	465,108 116,128 22,171 4,499 585 207	2,847,582 1,805,126 922,026 495,850 169,462	438,889 105,673 19,752 3,943 476	15,964,534 6,958,344 2,558,718 1,107,612 319,590 364,313	389,147 82,403 15,336 3,200 401	12,335,974 4,033,824 1,335,724 488,742 106,957 129,244	1,582,352 399,745 77,184 14,647 1,754 658	1,535,497 381,310 71,795 13,112 1,563 588	438,075 105,229 19,696 3,947 475	2 624,752 1 619,561 811,512 431,235 136,705 149,960
All neturns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$15,000 \$20,000 under \$20,000	2,537,375 2,039,783 1,453,111 1,155,212 1,824,551	5.499,292 14,942,825 17,982,191 20,143,806 59,114,857	2,219,244 1,736,834 1,303,400 1,081,538	5.587,008 12,464,405 15,495,840 18,217,958 45,347,188	4,044,860 4,679,886 3,969,474 3,630,120 6,256,580	3,784,452 4,324,594 4,3792,829 3,527,387 6,070,371	767,973 1,708,296 1,420,777 1,145,170	119,892 1,007,245 1,729,413 2,217,653 10,313,951	335.972 681,889 804,016 853,949 1,651,505	388,911 5,091,283 10,018,171 14,960,443 53,686,892	248.431 537,987 713,336 803,716 1,501,841	812,351 3,959,939 8,508,415 13,609,940 41,927,734	1,126,788 2,518,701 2,960,765 3,169,417 5,962,134	1,011,696 2,297,971 2,829,770 3,088,467 5,799,955	20,497 451,109 773,809 846,314 1,645,895	4,213 163,234 732,310 1,450,358 9,149,363
Footnotes at end of table																

able 5.5-All Returns: Adjusted Gross income, Salaries and Wages, Exemptions, and income Tax, by Size of Adjusted Gross income and States-Continued money amounts are in thousands of dollars] All figures are estimates based on samples-

43.794 63.542 70.044 99.509 65.827 58.712 1,416 21,365 103,922 203,748 036,867 7,885 7,885 28,942 30,256 62,098 82,014 114,436 124,503 97,826 193,899 32,140 875,977 181,011 104,326 28,219 22,967 .195 37,845 136,759 276,549 736,365 Amount 9 Total income tax 73,767 19,8959 19,031 40,557 46,487 42,152 47,644 92,948 38,795 1,282 1,705 1,705 380 30 52,021 01,668 113,203 187,804 .223 .7,004 22,024 45,640 53.961 58.243 55.548 96.763 Number of returns (12) 140,143 179,419 150,197 160,936 314,636 124,482 66,502 41,937 5,809 1,255 33 225,199 225,199 193,861 180,090 Number of exemptions other than age or blindness 104,299 246,015 365,422 398,669 654,752 270,680 481,452 509,301 947,156 4 69,387 43,733 6,400 1,395 115 34 118,805 256,370 377,914 404,670 667,307 39,680 89,072 121,174 72,476 147,638 36,467 65,063 48,962 106,100 116,583 139,368 143,345 164,641 150,733 164,497 319,001 127,242 191,373 214,131 233,245 198,295 351,293 186,127 317,469 91,168 16,588 3,499 110 180,377 289,663 502,397 529,031 Total number of exemptions 3 491,829 648,720 648,999 818,357 902,552 281,464 422,122 98,767 40,837 3,136 3,457 86,885 468,283 1,169,068 1,804,355 1,679,892 54,313 976,062 999,054 991,899 222,807 25,843 141,844 25,843 13,572 138,014 653,520 485,836 2296,347 Joint returns (15) Salanes and wages (gross) 39.290 45.081 45.602 89.837 35.694 245 337 337 348 358 378 25.291 63.597 96,703 109,935 175,273 7,528 24,636 24,478 16,711 45,172 45,172 52,042 51,723 61,803 54,236 83,629 46,291 74.854 19.071 3.621 759 26 39,877 78,648 125,627 138,152 238,336 Number of returns 25,308 84,150 175,109 191,118 451,790 516,179 697,079 877,370 1,093,631 1,073,559 2,166,835 1,324,395 -88.299 69.380 66.862 223.554 312.649 445.554 551,532 710,669 907,524 093,174 061,693 604,289 722,858 229,479 101,695 20,415 17,069 1,597 582,549 1,331,835 1,997,062 5,850,673 2915,791 1,443,539 528,488 259,559 66,080 48,690 75,732 751,128 1,676,474 2,581,344 3,753,376 Adjusted gross income less deficit 10) 12,726 11,282 1,719 380 30 38,352 74,416 105,971 114,500 187,905 10,500 27,512 34,389 26,996 50,315 46,783 56,182 56,643 64,747 56,653 96,763 77.272 4.047 928 928 31 12.597 20.904 13.369 31.817 34.081 42,462 47,568 47,864 47,864 38,795 52,383 97,329 132,907 148,101 250,080 veturns returns (6) 20,473 133,032 220,447 261,108 140,114 1,564 5,411 24,986 73,930 73,930 85,235 96,201 111,393 304,411 313,023 198,212 88,034 48,156 12,100 7,465 .383 5,373 23,552 84,078 66,659 125,802 108,759 150,825 161,261 237,484 221,301 596.282 404.157 198.625 118.028 32.983 27.538 16,437 197,548 270,199 363,105 936,397 œ ž Total ncome t 70,958 81,674 84,227 91,075 64,862 62,475 52,374 52,032 102,795 40,996 46,167 12,119 1,792 414 36 123,387 204,663 177,467 136,087 204,328 13,212 67,722 75,608 134,353 122,038 81,887 86,390 71,212 79,880 66,520 66,520 54,272 83,013 23,359 4,402 1,042 112 36 107,684 295,249 206,893 178,996 272,181 Number of returns 8 173,864 197,262 167,465 165,324 329,522 128,668 Number of exemptions other than age or blindness 162,016 185,515 131,339 211,014 193,717 43,362 43,362 5,965 111 33 422,384 461,217 428,599 684,698 174,522 208,902 215,444 198,699 267,995 246,764 223,523 225,534 255,733 212,087 369,560 188,117 150,206 16,010 3,364 351 105 492,690 572,872 595,049 568,592 966,109 (9) 235,453 235,453 258,460 204,937 278,024 258,694 232,759 239,024 267,106 217,828 373,152 196,750 325,101 93,832 17,340 3,712 390 119 167,575 199,378 147,970 214,694 197,802 201,573 205.245 205.245 168.829 168.885 334.730 79,258 45,382 6,585 1,453 128 34 450,073 477,346 484,515 437,083 698,998 560,841 601,347 622,455 592,956 010,396 Total number of exemptions 6 754.686 530.100 974.720 996.210 133,108 327,121 490,310 856,105 061,314 828,976 902,207 902,207 147,346 1,165,446 2,162,729 2809,188 1,065,260 348,231 146,927 13,576 697,717 2,170,241 2,348,882 2,724,999 7,840,018 142,934 360,822 395,510 639,904 745,616 799,268 776,016 837,293 771,925 886,429 800,526 3,262 3,457 3,262 3,457 3,457 ¥ € Salanes and wages (gross) 42,351 9,738 1,356 355 27 52,048 59,963 49,827 49,990 37,051 291,159 209,755 169,189 131,742 189,104 120,436 120,106 100,708 124,536 14,350 79,101 64,676 64,676 73,286 63,703 02,213 290,525 289,611 198,571 165,197 255,179 26.071 85.007 93.176 86.926 Number of returns හ 38,475 403,101 481,790 704,595 859,258 926,940 863,671 955,051 884,335 989,781 2,309,605 743,309 778,472 241,199 112,620 24,156 17,069 719,239 1,767,978 2,239,081 2,380,697 5,347,684 44,447 423,848 615,245 974,075 1,142,472 970,001 136,498 072,308 354,929 286,547 375,882 469,329 1,536,868 577,684 294,147 76,422 57,286 785,352 2,414,735 2,669,444 3,150,839 9,539,141 Adjusted gross income less deficit 3 140,128 143,512 124,282 139,325 126,713 87,542 46,861 12,119 1,806 414 36 327,830 233,081 182,019 137,384 205,057 352,639 321,321 214,217 180,503 272,181 129,205 136,194 100,185 99,972 95,355 84,205 Number of returns Size of adjusted gross \$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more \$30,000 urider \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more All rehums, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$20,000 \$15,000 under \$20,000 \$20,000 or more \$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000 Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$1,000 \$10,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 Under \$2,000 \$2,000 under \$4,000 \$6,000 under \$6,000 \$6,000 under \$6,000 \$6,000 under \$10,000 \$10,000 under \$12,000 Footnotes at end of table Total

(All figures are estimates based on samples—money amounts are in thousands of dollars).

All returns

Ali figures are estimates based on samples—moriey amounts are in unocoerus or				All returns						Actuated	Salanes	lo su	N P	Number of	Total	
Adjusted Salanes and Total gross (gross)	Salanes and Total weges (gross)	Total	Total		Scient exempt	er of	income	tax	Number of	gross	(dross) (medes)	ross)	_	exemplions	moon	tax
less Number of Amount exemplants deficit returns	Number of Amount exemptions returns	Amount exemptions	exemptions		발	than age or bindness	Number of returns	Amount	sums		Number of returns	Amount	exemptions	than age or blindness	returns	Amount
+	(3) (4)	(4)	H	(5)	1.3	(9)	6	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
				970		547.143	182 515	470.656	114,546	2,341,971	105,989	1,993,436	405,993	394,858	106,313	361,282
n	212,770 2,660,784 5	2,660,/84 5		947.176		1			9	10 100	214	2517	2.674	2.583	**1,827	335
20,012 19107 25.866 30.378 30.507 20.	25.866 30,326 22,330 64,218 18,511 97,693 19,319 128,153 13,554 128,475	30,326 64,218 97,693 125,453 125,475		39,207 35,544 39,614 46,570 31,570		37,432 32,612 36,217 43,946 29,635 35,787	11,531 16,069 18,834 16,161 14,552	2.009 1,099 4,927 9,435 15,425 15,869	2,356 2,405 2,750 2,750 3,560	28.791 28.791 33.731 107,264	370 4,367 7,985 2,603 9,340	20,214 49,867 23,063 98,330	2,147 16,950 30,291 13,782 29,839	1,811 18,010 28,467 13,502 28,642	6,982 2,827 9,521	1,693
196,282 14,085 17,454 24,594 15,146 12,17,459 12,450 12,517,459 19,479 19,479 19,479 19,529 1	14,085 15,116 12,517 12,517 19,548 18,535 14,103 14,103 14,103 14,103 14,103 14,103 14,103 14,103 14,103 14,103 14,103 14,103	14,085 15,116 12,517 12,517 195,88 9,848 184,103 19,535 19		43,555 39,757 39,823 39,823 64,755		38,929 37,918 37,918 39,513 63,356 50,399	15,104 16,073 12,956 10,252 19,604	22 22 25 25 25 25 25 25 25 25 25 25 25 2	9,851 10,417 10,134 9,142 17,168 13,543	128,446 156,819 171,841 173,801 385,397 366,053	9,229 9,798 9,695 8,731 16,624	115,501 144,608 154,365 162,415 354,416 319,543	35,472 32,462 34,205 37,005 61,384 50,577	33,960 31,910 32,791 36,695 60,861 49,523	9,795 10,134 9,135 17,109 13,543	12,815 16,808 19,151 20,280 51,730 57,100
502.043 12.317 181.704 2.337 64.154 390 79 79 20.586 16 25.997	200,042 200,04	12,317 395,475 2,337 127,721 390 31,160 79 8,668 16 520 9 524	395.475 127.721 31.160 8.668 820 524	49.818 9.961 1,796 398 93		48.138 9.450 1.653 382 28	13,554 2,735 501 124 29 14	97,859 47,742 21,276 13,911 7,938 11,269	12,355 2,493 488 90 90	456.859 163,246 58,936 25,937 36,985	12,022 2,186 376 72	391,394 115,892 30,482 8,484 1,294	47.423 8.603 1,721 341	46,929 8,167 1,603 320	12,348 2,493 463 90 **32	85,741 41,894 19,284 9,637 14,851
61.111 122.185 55.599 12.1647 87.713 52.299 380.975 46.811 52.427 104.782 31.58400 477.507 85.599 644.857 900.881 31.586 166.252 87.890 84.857 900.881 51.550 166.2528 46.35 1.78.608	122.195 45.3509 121.647 360,167 46.811 224.277 477.503 35.918 434.857 540.632 46.912 1,296.229	53,509 121,647 46,811 324,217 35,978 434,657 29,560 484,013 46,912 1,296,229				82.093 97,749 97,143 96,704 173,453	14,376 48,222 37,576 31,361 50,980	1,956 28,956 51,637 65,586 322,522	3,403 15,667 24,242 24,885 46,148	-2,750 113,438 305,728 432,441 1,493,113	2,321 13,218 23,377 23,416 43,657	10,668 86,044 282,743 392,477 1,221,505	10,803 55,041 81,170 87,813	10.292 52.081 78,461 85,537 169,487	.98 11,178 24,121 24,878 46,078	3,457 28,775 48,598 280,037
	000000	0101000				610.897	251.015	840.247	78,314	1,931,694	68,521	1,468,860	294,412	276,339	75,430	334,623
4,133,847	4,133,647	90001 177017	90007	•		35.604	_				102	*3,894	2,126		56	503
36,292 10,789 78,393 77,599 77,829 77,829 78,200 78,200 78,200 78,200 77,829 77,829 77,829 78,200 78	16557 2.83.25 440,690 102,789 26.389 77.593 135,072 27.322 112,690 236,729 26.483 183,041 235,440 389 346,302 234,389 346,389	28,325 77,553 26,389 77,553 27,322 112,690 26,483 183,041 33,980 308,302 24,644 748,248	40,090 77,593 112,690 183,041 308,302 288,253			37,193 38,295 89,295 83,330 58,156	22,764 29,721 34,920 34,920	1,395 6,967 15,606 28,099 35,836	140 10,933 5,867 3,040	*6.958 77.902 53.226 33.385	•		.4,630 33,709 21,010 11,769	44/ 44,546 30,724 20,926 9,273	.491 10,050 5,778 2,818	
221,201 14,774 326,726 20,503 214,778 12,641 182,379 8,701 330,818 113,725	221,201 14,774 187,001 221,201 284,778 2,0,500 302,578 187,001 189,200 182,300 302,578 30,918	14,774 20,503 12,641 13,641 197,200 8,701 158,318 13,725 26,135 13,725 26,135	187,051 302,578 197,230 158,318 266,135			41,626 48,638 27,021 18,433 34,582	16,870 21,735 12,738 9,302 15,150	24,194 41,816 28,743 26,629 49,240 65,909	5,724 5,783 3,502 2,900 8,170 7,034	74,436 88,605 58,946 54,436 176,192 186,407	5,263 5,480 3,434 2,328 7,679 7,034	65,562 79,892 39,817 43,121 162,386 187,246	23,172 26,619 11,637 10,676 32,746 27,283	21,906 25,106 10,335 9,805 32,513 3 27,283	5,668 5,783 3,468 8,170	5,790 7,411 5,918 6,269 21,359 23,775
786.584 17.822 587.915 207.221 18.226 17.027 18.226 18.226 17.027 18.226 18.226 17.027 18.226	78.5894 78.5894 78.7291 11.6897 17.727 17.727 18.122 18.12	17,692 597,915 4,336 196,245 557 38,557 183 18,122 14 1,544	587.915 196.245 38.557 18.122 1.544		10.00 = 10.0-0.	69,719 14,471 2,561 758 49	21,110 5,201 865 19 8 277 6 6	151,372 84,712 80,141 29,4382 9 4,382 6,418	4,409 4,409 757 230 8	662.973 280.373 103.222 64.392 17.292	14,689 3,835 518 167	506,195 178,598 36,388 15,297 11,115	69,724 15,252 2,735 792 83	13.344 13.344 2.415 2.415 2.415	17,817 4,409 5 230 0 230 922	
75,257 146,322 61,224 146,167 102,751 105,751	168,322 61,224 146,167 649,775 75,275 576,145 705,363 31,461 51,3300 2,046,402 48,409 1,405,276	61,224 148,167 75,275 576,145 53,852 620,701 31,461 513,300 48,409 1,405,276	146,167 576,145 620,701 513,330 1,405,276		-0000+	89,945 173,818 121,290 72,584 162,260	5 25,137 8 79,481 0 57,118 0 56,569	7 2.892 1 44,336 8 80,561 0 76,657 9 430,801	1,551 17,375 10,333 7 10,333	-3,172 134,202 134,546 175,263 1,490,855	902 14,194 10,070 9,417 33,938	6,311 114,705 121,412 139,207 1,087,225	5,971 55,953 42,031 41,842 148,615	1 52.856 1 52.856 2 37.583 2 38.842 5 141,805	3 16,319 3 10,338 2 10,299 5 38,435	. 203 5.223 9,743 17,299 302,155
					1											

Table 5.5-All Feturns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

	-				All reh	returns						loid	I returns of hus	source of historice and second			
Size of adjusted gross income			Adjusted	Salanes and	s and	Total	Number of	Tot	Total		Adjusted	Salanes and	and		Number of	Total	_
Paragraph paragraph to the same		Number of returns	less deficit	Number of returns	Amount	number of exemptions	other blan age or	Number of returns	Amount	Number of returns	gross income less deficit	Number of refums	ž	Total number of exemptions	other than age or blindness	Number of returns	fax
		(3)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Florida																	
Total		3,327,753	38,360,226	2,766,637	29,174,859	8,445,597	7,743,179	2,452,741	5,237,146	1,805,786	28,511,818	1,487,206	21,736,350	6,264,441	5,731,745	1,497,076	4,063,410
Unider \$2,000 \$2,000 unider \$4,000 \$4,000 unider \$6,000 \$6,000 unider \$1,000 \$1,000 unider \$12,000	+1.	401,229 380,378 390,466 412,178 336,044 233,244	-108,212 1,141,273 1,952,183 2,905,786 3,017,120 2,556,870	359,734 293,227 307,886 324,677 270,146 188,652	487,540 875,372 1,508,961 2,173,712 2,371,669 1,915,514	569,413 704,229 782,932 1,028,410 946,914 690,822	543,644 630,927 664,238 878,445 890,093 616,266	283 115,540 266,804 348,930 323,415 229,664	3,680 12,533 80,135 168,416 220,542	63,610 90,710 111,797 198,495 205,155 150,307	290,696 290,696 556,467 1,398,856 1,847,917 1,652,262	43,925 65,919 81,092 141,159 165,320	130,214 216,494 404,362 960,111 1,410,214	207,102 289,556 368,505 711,409 730,911	260,188 297,832 599,112 686,449	34,942 142,154 192,755	3,112 3,529 35,526 96,847
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$36,000		226,391 194,483 157,746 115,737 202,590 115,079	2,927,721 2,907,051 2,670,925 2,195,756 4,499,991 3,162,671	195,592 172,847 136,316 104,954 182,399 96,274	2,388,677 2,439,916 2,163,706 1,817,170 3,733,453 2,429,992	605,874 618,461 505,837 377,367 685,171 375,817	571,418 590,880 479,699 362,273 649,135 349,711	225,434 193,242 156,317 115,260 202,451	302,919 303,030 307,500 264,828 613,851 509,731	150,963 159,431 135,277 106,975 181,508	1,957,244 2,385,703 2,292,960 2,027,064 4,028,598 2,975,914	130,316 142,205 118,893 97,906 167,524	1,577,330 2,033,903 1,895,326 1,708,617 3,422,885 2,341,095	477,261 560,179 471,287 362,666 665,257	449.245 533,707 448.673 348,880 623,315	150,315 158,190 153,848 106,703 181,369	175,242 228,188 248,518 228,710 525,202
\$50,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		113,013 38,742 1,856 190 60	4,101,746 2,551,636 1,085,237 526,205 124,537	97,058 29,087 6,247 1,363 133 45	2,848,751 1,299,744 515,030 173,489 21,420 10,745	379,962 136,081 31,055 6,615 206	360,203 122,157 27,784 5,618 527 161	38,376 8,271 1,851 190 60	763,818 693,756 233,945 62,254 85,940	33,181 7,424 1,615 162 47	3,636,072 2,181,742 969,135 458,659 105,805	88,596 25,875 5,780 1,216 37	2,595,118 1,158,649 478,308 160,020 19,260	360,336 124,963 29,235 6,075 184	340,963 112,907 26,383 5,172 487	99,692 32,881 7,368 1,613	658.254 585,639 351,125 204,074 53,315
All returns, summany Unice \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more		985,725 934,570 562,791 364,810 479,857	1,964,930 6,943,221 6,978,170 6,280,153 16,193,752	808.486 747.204 475,769 322.592 412,606	2,058,375 5,358,880 5,524,088 5,200,894 11,032,623	1,696,509 2,335,389 1,623,037 1,175,124 1,615,538	1,528,549 2,078,788 1,495,913 1,124,623 1,515,296	247,078 807,894 557,612 362,305 477,852	47,182 431,990 678,327 720,493 3,359,155	212,072 457,695 383,669 319,284 433,066	182,868 3,541,716 4,802,558 5,512,674 14,472,003	150,986 346,429 321,945 286,641	533,372 2,588,023 3,783,969 4,646,921 10,184,064	690,827 1,616,656 1,318,520 1,100,493	607,091 1,412,029 1,209,313 1,055,933	16,015 354,148 378,799 316,984	4,237 134,777 400,969 600,969 600,969
Georgia																3	6,044,019
Total	-	1,847,360	20,627,886	1,723,591	18,049,062	4,806,213	4,670,742	1,392,971	2,496,191	1,011,410	15,757,472	928,115	13,538,838	3,515,284	3,421,009	841211	1,996,866
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$1,000 \$8,000 under \$10,000 \$10,000 under \$12,000		214,725 242,848 209,402 232,938 151,822 147,581	3,322 727,545 1,052,285 1,620,009 1,381,696 1,616,430	195,926 218,898 195,440 221,068 144,166	249,339 616,045 970,675 1,504,858 1,287,934 1,478,950	332.784 437.787 479.439 500.245 400.749 467.036	316,345 410,729 485,982 396,390 484,717	141 108,309 142,428 211,728 150,712 142,447	9,126 39,448 107,606 109,607	42.077 47.836 68.001 102.622 71.189	-106,602 148,292 337,400 716,581 653,669	30,556 40,720 56,989 94,426 64,735 90,713	65,188 123,015 284,875 625,867 582,370	127,654 139,188 235,066 306,326 251,206	118,394 128,126 224,564 295,047 246,847	25.863 70,07	418 2,555 26,741 35,999
\$12.000 under \$14.000 \$14.000 under \$16.000 \$16.000 under \$18.000 \$18.000 under \$20,000 \$0,000 under \$25,000 \$25.000 under \$30,000		123,266 80,868 97,973 76,515 131,382 62,278	1,587,677 1,203,630 1,670,204 1,453,248 2,900,266 1,682,613	116,741 77,309 93,448 72,564 124,102 59,310	1,491,397 1,128,204 1,530,823 1,313,854 2,682,226 1,390,512	380,251 261,817 347,921 248,501 467,703 212,035	374,395 259,003 343,488 245,177 457,622 207,343	118,282 79,871 96,863 76,515 130,550	152,708 118,862 182,176 172,446 374,911 241,777	92.392 71.323 90.215 69.666 128.062 57,847	1,185,514 1,059,492 1,324,612 2,823,051 1,565,760	88,783 67,963 86,798 67,023 121,106 55,091	1,129,710 988,740 1,419,775 1,215,771 2,613,569	330,036 247,559 335,728 235,004 464,184	325,428 244,745 331,295 232,788 454,302	87.408 70.326 89.105 69.666 127.230	97,654 98,195 163,911 153,845 359,325 219,988
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		54.874 17,016 3,358 465,	2,048,769 1,078,895 437,610 123,515 28,431 11,741	50,729 13,235 2,653 350 5	1,573,956 551,094 233,148 41,720 4,141	193,150 62,317 12,555 1,748 156	186,712 59,487 11,855 1,567 11	53,497 17,000 3,334 464 43	361,189 271,876 151,519 51,073 13,247 6,100	50,605 16,070 2,962 418	1,879,305 1,013,271 387,365 108,131	46,710 12,685 2,461 318	1,441,185 533,766 226,103 37,322 37,322	187,083 60,445 11,891 1,625	180,645 57,857 11,383 1,465	49.228 16.054 2.958 417 42	324,289 252,506 131,149 43,564 ·
All returns aurmmary Under \$5,000 under \$10,000 \$10,000 under \$15,000 \$10,000 under \$20,000 \$20,000 or more		562.690 489.045 318.068 208.135 269,422	1,202,958 3,561,900 3,885,425 3,645,764 8,311,840	513,974 461,524 300,754 196,919 250,420	1,302,951 3,325,900 3,628,818 3,314,409 6,476,983	1,002,622 1,148,382 998,557 706,969 949,683	952,417 1,116,814 980,382 696,398 924,731	181,011 432,307 307,352 206,626 265,675	24,545 242,066 350,289 407,500 1,471,692	126,261 205,464 235,673 187,986 256,026	204,687 1,544,054 2,899,054 3,299,950 7,809,128	103.154 166.272 222.094 179.186 238.409	328,583 1,352,734 2,708,505 3,022,724 6,126,292	381,414 678,026 850,727 674,629 931,488	360,554 652,426 835,469 665,166 907,394	13,579 163,919 224,957 186,477 252,279	1,076 64,650 226,733 357,641 1,346,765
Footnotes at end of table												1				-	

Size of Adjusted Gross Income and States-Continued rable 5.5-All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by -money amounts are in thousands of

21,676 25,431 28,836 28,459 58,259 44,458 16,180 38,913 18,594 8,227 Amount (16) Total income tax 348 31,667 49,045 37,073 1,784 11,849 31,524 27,303 Number of returns 15 35,109 81,798 113,415 102,603 250,959 59,027 47,264 29,710 51,200 108,769 68,534 Number of exemptions other than age or bindness 280 280 280 1,623 77,735 167,233 180,908 143,969 60,483 50,784 29,778 52,331 111,307 70,623 14,545 14,545 14,545 14,545 14,545 14,545 14,545 14,545 14,545 18,140 74,135 75,557 24,797 17,336 11,589 40,859 89,190 119,014 104,697 257,191 Total number of exemptions 150,141 83,818 22,951 5,655 29,044 128,012 346,318 427,498 782,470 229,300 260,978 257,196 204,778 407,777 254,450 50,551 270,363 553,871 572,568 469,903 143,512 39,214 •11,100 698 183,543 175,117 137,161 195,444 659,092 458,952 returns of Amount (2) Salanes and wages (gross) Joint 4,634 3,413 3,539 8,370 2,057 6,403 8.240 6.005 1.914 9.601 316.88 13,974 38,039 45,994 35,418 15,102 12,960 8,920 10,739 31,320 3,230 497 *75 Number of returns 262,657 285,111 286,427 249,695 458,458 317,855 243,862 343,862 625,248 656,765 277,873 546,455 75,025 *32,580 5,527 9,544 160,286 409,880 489,347 251,922 58,322 21,171 84,664 158,433 131,032 198,124 200,268 214,752 154,987 229,423 718,138 533,641 Adjusted gross ncome less deficit 9 2,007 6,402 9,801 17,952 8,255 7,054 16,401 22,500 14,199 18,120, 3,850 571 *96 12,453 22,103 32,134 28,018 73,138 Number of returns 6 5,496 33,564 64,998 78,092 13,690 65,163 27,837 11,604 4,334 3,010 6,340 34,079 74,725 84,846 69,450 29,186 37,109 31,237 37,946 103,112 80,699 29.939 64.227 59.490 40.544 39,027 56,858 57,742 40,801 125 16,701 25,185 20,704 21,451 25,185 22,564 20,410 17,406 14,469 22,316 11,494 624 624 108 18 Number of returns 6 152,051 204,511 192,710 148,284 155,518 2,142 347 59 15 64,428 52,305 77,839 98,257 63,733 72,464 69,338 62,048 40,165 57,528 12,140 70,511 144,400 139,003 148,964 124,770 258,800 Number of exemptions other than age or blindness 9 63,682 218,765 195,964 151,952 77,100 79,477 66,303 50,434 78,274 41,750 155.972 148.906 157.391 127.415 265.903 Total number of exemptions 3 259,388 271,709 271,709 215,840 444,312 255,771 216,684 495,078 653,483 604,783 969,639 248,977 421,896 632,806 621,973 885,702 47,540 88,763 166,424 227,065 181,971 238,322 270,315 299,123 222,728 264,765 700,953 489,600 (gross) 2,051 328 328 59 82,261 71,343 54,794 37,719 40,109 32,309 34,189 34,068 34,068 21,074 22,428 21,220 19,196 16,896 12,773 21,380 10,531 Number of returns 3 294,152 309,103 300,687 282,298 498,283 320,379 30,306 104,408 198,184 270,165 223,395 282,039 263,418 175,665 56,832 20,054 -5,849 169,653 596,192 747,003 721,478 340,480 301,544 349,213 261,979 316,657 778,528 574,730 675,819 270,753 82,710 29,884 12,142 5,527 250,191 476,312 740,947 728,065 430,094 21,032 136,249 201,542 194,433 173,248 239,619 Adjusted gross income less deficit 8 2,810 433 73 15,848 67,393 58,987 41,825 78,903 Number of returns ε All figures are estimates based on samples income of adjusted gross \$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more \$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more All returns, summary
Under \$5,000
\$5,000 under \$15,000
\$15,000 under \$15,000
\$15,000 under \$20,000 All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$10,000 \$8,000 under \$10,000 \$10,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$22,000 \$20,000 under \$25,000 \$25,000 under \$30,000 Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$8,000 under \$10,000 \$10,000 under \$12,000

Table 5.5-All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and income Tax, by Size of Adjusted Gross Income and States-Continued Influence are enterestand on arrelet-more process in Control of Science

	lal e tax	Amount	(16)		7,259,505	510 3,157 20,650 52,222 109,978	190,216 276,439 422,519 382,882 1,208,505 991,432	1,560,401 1,044,220 580,469 275,664 72,344 67,896	1,216 75,324 428,100 953,935 5,800,931	2,903,054	273 1.654 16.483 42.022 73,801	104,150 167,641 237,719 190,231 536,237 416,821	486,755 332,308 189,359 77,846	373 60,070 260,221 513,320 2,069,071
	Total Income 1	Number of returns	(15)		2,069,939	31,044 78,179 114,322 133,407	168,599 193,390 236,802 174,304 405,907 238,347	223,799 57,463 11,759 2,225 2,225 628	4,774 218,883 399,566 506,936 939,780	1,007,973	5 17.519 57.953 81.867 89.850	84,548 106,783 121,168 80,990 176,613 99,469	68,649 17,369 3,910 5,95	4,240 153,104 230,047 253,292 367,290
whes	Number of exemptions	than age or bindness	(14)		8,097,804	147,111 219,131 264,194 343,413 487,664 489,023	559,476 684,785 685,470 628,609 1,462,036 855,621	820,288 219,284 42,799 7,952 747 211	515,957 945,546 1,416,628 1,810,735 3,408,938	3,728,840	100,347 85,412 128,753 189,437 305,879 292,777	271,640 346,315 377,889 273,957 637,336 393,809	239,991 67,760 15,125 2,192 221	240,670 569,158 747,616 814,962 1,356,434
husbands and wr	Total	exemptions	(13)		8,459,017	169,954 254,903 340,730 367,597 512,091 506,128	590,793 704,512 883,580 644,016 1,475,576 879,136	841,227 232,473 46,365 8,833 8,833 855 248	599,357 1,045,918 1,475,115 1,853,914 3,484,713	3,914,636		276,079 354,224 383,432 274,554 643,923 403,917	242.787 70,462 15,815 2,329	279,782 655,469 775,076 824,825 1,379,484
returns of	s and (gross)	Amount	(12)		38,803,850	115,673 175,536 246,796 597,257 890,811 1,378,529	1,889,080 2,595,308 3,593,397 3,054,193 8,417,510 5,571,858	6,737,723 2,360,523 851,686 277,982 38,730 11,256	439,571 1,586,503 4,536,556 7,973,951 24,267,268	16,689,330	64,212 72,393 135,278 381,994 604,720 834,181	976.251 1,486.017 1,900.375 1,392.255 3,725,538 2,424,815	1,808,949 580,717 225,532 64,581	197,110 1,061,486 2,559,235 4,029,844 8,841,655
Joint	Salanes and wages (gross)	Number of refums	(11)		2,062,114	24,124 55,571 54,656 90,955 101,279 130,780	156,265 181,465 224,680 166,209 392,696 221,912	202,323 47,355 9,744 1,864 186	109,367 217,218 379,600 479,799 876,130	1,065,044	7,25,232 26,232 36,136 1,673 1,673	78,749 100,794 117,772 77,503 170,817 94,373	62,343 14,530 3,086 540	57,722 144,922 212,688 243,961 345,751
	Adjusted	less	(10)		46,513,163	226,122 226,122 462,180 760,434 1,156,908 1,556,310	2,203,959 2,904,132 4,025,701 3,316,988 9,151,531 6,529,576	8,263,926 3,802,830 1,553,175 616,177 142,485	138,678 2,185,379 5,173,971 8,833,120 30,182,014	20,063,880	-69.999 109,671 235,253 495,486 827,703 1,005,656	1,119,152 1,658,396 2,058,526 1,528,732 3,947,095 2,693,254	2,517,017 1,204,504 508,207 166,335	117,789 1,480,324 2,968,124 4,402,338 11,095,305
	Number of	returns	(6)		2,310,067	52,139 70,449 92,321 106,417 129,024 140,391	170,056 193,613 237,198 175,433 407,423 239,881	223,971 57,486 11,759 2,226 2,28 2,18	165,998 284,352 408,007 508,684 943,026	1,133,956	30,059 34,349 46,626 71,590 92,396 91,628	66,099 110,652 121,367 80,990 176,820 99,878	68,781 18,127 3,934 595 65	82,448 192,572 235,937 254,799 368,200
	- A	Amount	(8)		9,467,800	1,151 20,272 94,304 193,615 265,191 345,904	446,129 486,391 607,787 551,604 1,362,649 1,096,708	1,719,923 1,180,078 640,654 309,520 85,612 80,310	66.286 508.246 1,051,102 1,386,714 6,475,453	3,612,920	.531 11.385 30.179 95.242 126.573 152,712	193,634 224,475 289,528 240,435 599,099 444,949	494,209 366,295 206,094 81,228 19,213 17,038	22,405 241,506 463,180 657,703 2,228,127
	Total	Number of returns	(7)		3,673,320	6.082 202,697 307,656 363,932 331,640 305,509	311,827 290,674 305,358 226,009 443,550 256,456	242,464 63,701 12,947 2,484 258	373,288 838,719 777,515 661,862	1,627,275	*5,975 121,206 102,339 173,667 174,195 148,003	135,230 136,476 144,533 97,102 190,589	69,637 19,425 4,173 633 61 20	170,146 407,236 354,477 306,867 388,549
	Number of exemptions	than age or bindness	(6)		11,105,035	625,485 666,856 717,750 718,055 602,911 753,181	773,075 828,419 976,471 687,924 1,522,865 889,993	859,446 228,330 44,876 8,372 7.98	1,685,698 1,845,359 1,983,433 2,035,637 3,554,908	4,937,672	363,143 300,219 257,091 324,136 465,230 384,042	349.190 389.616 414.043 300.819 658.618	241,985 70,228 15,515 173 69	781,319 928,500 935,770 901,940 1,390,143
returns	Potal	exemptions	(2)		11,685,673	656,645 754,170 834,438 802,146 843,020 772,199	813,128 853,442 1,001,230 710,181 1,539,400 918,050	885,161 243,287 48,783 9,380 9,37 276	1,844,416 2,046,003 2,056,757 2,093,423 3,645,274	5,225,068	360,943 344,918 302,362 521,369 407,869	356,346 397,525 422,911 305,850 666,702 412,852	244,781 73,326 16,349 2,391 205	858,309 1,059,575 970,939 919,562 1,416,683
All reft	and oss)	Amount	(4)		53,283,061	543,301 1,137,167 1,691,326 2,191,827 2,715,312 3,147,572	3,605,057 3,863,810 4,648,759 3,892,300 9,083,702 5,925,962	2,508,879 922,714 294,988 40,879 11,390	2,613,657 5,665,277 8,788,728 10,368,770 25,846,630	21,688,660	278,904 573,201 567,157 1,082,567 1,288,788 1,403,019	1,554,255 1,928,599 2,218,978 1,591,473 3,930,432 2,528,608	1,829,148 598,781 235,700 66,464 8,678 3,888	1,097,039 2,693,599 3,929,509 4,766,815 9,201,699
	Salanes wages (gr	Number of returns	(3)		4,107,652	412,561 397,778 362,604 327,043 307,354 295,302	291,472 271,525 288,910 213,048 425,447 236,821	214,453 50,553 10,532 1,994 200 200	1,021,496 785,844 735,847 624,410 940,055	1,837,429	234,160 194,773 118,267 155,786 153,595	125.067 130.288 138.720 90.289 180.103 98.516	62.813 15.395 3.229 548 54	481,302 375,279 328,369 291,793 360,686
	Adjusted	less deficit	(2)		63,828,408	1,410,338 2,154,758 2,792,288 3,102,280 3,450,549	4,067,855 4,341,070 5,192,719 4,302,927 9,974,901 7,030,700	8,974,649 4,215,360 1,709,351 688,064 169,528	2,587,695 6,973,700 9,832,160 11,522,959 32,911,894	26,179,108	164,529 697,791 754,623 1,342,099 1,685,365	1,775,071 2,103,675 2,454,427 1,835,648 4,281,624 2,817,166	2,551,959 1,300,942 545,499 175,965 39,119 34,955	1,176,667 3,467,740 4,484,250 5,323,221 11,727,230
	Number of	returns	ε		4,602,973	475,055 466,363 438,310 398,338 346,342 312,509	313,284 290,897 305,754 227,386 445,191 259,115	243,934 63,724 12,952 2,485 258	1,183,223 943,185 785,972 663,858 1,026,735	2,085,922	271,562 228,363 149,794 190,288 187,708	136,781 140,345 144,732 97,102 190,802 104,420	69.769 19563 4.197 634 61	568.853 458.662 360,367 308,374 389,466
	s income						** -							
Commission of the control of the con	Size of adjusted gross			Illinois	Total	Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$9,000 under \$10,000 \$10,000 under \$12,000	\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000	\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,00,000 \$1,000,000 or more	All returns, summary Under \$5,000 \$5,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	Indians	Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$6,000 under \$10,000 \$10,000 under \$12,000	\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$35,000 \$25,000 under \$35,000	\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$590,000 under \$1,000,000 \$1,000,000 or more	All returns, summary Unider \$5,000 \$5,000 under \$15,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more

Footnotes at and of table

Gross Income and States-Continued Adjusted 5 Size Š and Wages, Exemptions, and income Tax, fable 5.5-All Returns: Adjusted Gross Income, Salarles -money amounts are in thousands of dollars] All figures are estimates based on samples.

71,694 90,069 103,316 120,175 255,167 180,947 249,000 211,235 94,078 46,508 2,881 33,887 156,167 264,578 039,816 -89 7,401 22,155 38,043 59.812 83,970 83,568 83,568 136,925 172,054 172,054 17,672 17,672 (16) Total income tax 63.276 64.596 57.890 56.324 89.614 38,193 12,493 2,096 Number of returns 9,062 22,629 42,683 271 *2,553 85,465 43,027 42,443 88,036 40,169 53,328 33,967 47,762 40,379 34,302 249,020 249,020 231,327 220,305 329,444 136,994 49,172 8,104 1,193 210,978 284,045 519,390 560,751 690,330 51.283 53.420 66.547 88.537 144.781 92,149 03,924 72,271 52,812 112,252 23,321 Number of exemptions other than age or blindness 278,301 278,301 403,040 379,870 14 249,042 249,042 222,129 339,467 170,216 Total number of exemptions 77.350 96.521 96.617 196.588 125.949 179.578 42,356 50,829 8,556 • 1,306 241,450 350,575 539,396 566,000 59.238 60.197 82.488 96.225 49.252 73.242 205,965 113,532 175,421 154,666 216,651 126,073 124,698 38,924 8,394 1,157 161,791 305,609 431,662 391,164 516,046 husbands and 133 659,920 845,378 875,570 923,405 929,792 754,467 304,739 114,603 114,603 975 59,375 71,720 116,312 152,817 174,583 392,159 197,494 377,313 1,503,227 2,193,204 3,738,177 26.989 35,006 57,344 178.285 342,839 429,072 586,460 420,962 669,329 699,120 7210,039 760,456 765,259 287,781 123,641 23,381 -6,114 78,492 561,972 1,208,887 1,596,056 3,176,671 returns of Amount Salanes and wages (gross) John 54,991 62,508 54,657 52,717 78,018 39,499 14,898 26,454 24,537 30,605 25,931 40,321 9,768 8,602 1,576 58.084 64.341 130.348 157.774 9,899 13,782 23,502 38,848 43,244 48.547 31.148 44.110 58.930 30.535 222 Number of returns 23,687 71,012 06,360 00,736 -71,337 101,452 156,771 384,159 354,183 524,465 925,665 978,852 1036,201 (093,206 (1,996,371 1,413,569 812,122 261,526 •100,048 6,220 132,528 792,701 1,890,487 2,568,102 5,822,962 82,015 69,397 132,800 223,865 396,619 546,759 703,654 515,934 810,349 781,355 390,873 945,674 242.151 640.616 273.131 71.738 18,379 722,286 1,482,716 1875,334 1,597,149 djusted gross income less deficit ê 24.493 32.454 32.356 55.163 38.717 63.501 65.383 60.815 57.620 89.893 45.620 38,963 12,581 2,096 345 79,755 103,428 147,972 146,828 17,501 21,316 25,667 31,940 44,144 53.687 34.192 47.817 41.256 52.768 45,755 94,813 119,205 107,232 143,505 2007 Number or returns 6 125,967 128,498 127,173 265,454 187,872 2.758 6.081 19.223 48.310 61.587 77,286 285.204 227.166 100.424 44.444 8.286 2.881 15,807 122,152 251,495 312,388 121,753 .89 5.269 15.273 38.292 59.417 67.927 76.639 62.536 96.105 199.960 154.323 244,606 186,718 108,023 39,977 11,957 8,250 10,411 07,930 71,510 53,813 8 ğ Total ncome t . 699 48,923 62,616 76,154 74,500 82.186 81.782 86.913 58.604 91.927 46.537 2,194 2,194 369 2,20 369 369 79,323 216,053 203,149 160,836 195,782 53.607 51.790 71.887 80.558 63.942 40.330 52.896 45.593 37.272 15,438 0,692 2,155 327 32 73,793 84,055 52,955 20,229 52,279 Number of returns 200,388 177,538 155,290 237,573 157,904 210,811 Number of exemptions other than age or blindness 236,289 268,388 241,427 225,489 331,757 40,329 50,202 8,272 1,185 1,185 202 73 202 73 485 138,772 164,646 141,158 169,967 196,535 195,921 209.273 119.718 182.871 161.424 220.063 128.235 18,831 37,613 8,029 1,165 87 39 366,530 444,548 461,935 407,272 514,062 584 483 215,568 207,320 180,070 225,734 250,551 270,348 270,34 548.693 523.763 628.494 593.589 722.510 157.491 201.784 164.573 183.428 213.464 208.515 224,195 129,326 186,021 164,105 224,682 132,234 40,218 8,608 1,276 425,670 495,070 492,769 419,393 534,145 Total number of exemptions (2) 176.241 319.386 326.045 466.561 651.861 947.384 847.384 1837.543 3937.51 120.923 30.150 21.59 675,063 1,165,732 2,056,549 2,396,444 3,887,559 254,904 270,405 270,405 283,525 650,909 670,605 775,695 775,695 778,10 474,356 229,344 566,567 815,557 312,386 Amount Ē Salanes and weges (gross) 121,545 108,173 73,776 88,039 61,535 66,668 71,135 76,712 61,197 54,169 79,486 40,123 22,993 8,926 1,674 298 21 5 272,868 180,200 181,829 148,052 163,526 83,259 87,584 77,354 64,140 64,140 56,340 37,262 49,244 44,434 62,083 31,599 7,482 7,372 1,696 265 27 27 9 199,671 169,100 137,606 113,814 130,533 Number of returns (3) 1,068,688 1,235,893 1,189,167 1,137,009 2,047,869 1,265,853 543,840 860,032 275,316 98,151 15,041 485 368,188 745,586 798,709 853,838 612,120 897,198 897,198 897,198 ,317,140 685,971 284,453 88,368 22,459 14,475 20,380 372,565 462,666 819,438 714,861 859,362 653,961 1,735,950 2,615,311 2,874,809 6,112,323 1.072.372 528,041 1,590,916 1,921,863 2,120,006 4,911,546 Adjusted gross income less deficit (5) 35,670 10,692 2,155 327 32 117.124 81.188 86.824 83.130 72.593 65,128 40,555 52,951 46,470 37,277 328,299 235,171 208,094 165,221 197,249 fumber returns gross \$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1 000,000 \$1,000,000 or more All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more \$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more edjusted \$2.000 under \$4.000 \$2.000 under \$6.000 \$6.000 under \$8.000 \$6.000 under \$10.000 \$10.000 under \$12.000 \$12,000 under \$14,000 \$14,000 under \$16,000 \$18,000 under \$18,000 \$18,000 under \$20,000 \$25,000 under \$25,000 Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$6,000 under \$10,000 \$10,000 under \$12,000 under \$14,000 under \$16,000 under \$20,000 under \$20,000 under \$25,000 All returns, summary Under \$5,000 \$5,000 under \$15,000 \$10,000 under \$15,00 \$15,000 under \$20,00 \$20,000 or more 5 \$12,000 \$16,000 \$18,000 \$20,000 \$25,000

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued (Ill Space are semiles based on surples—more, amounts are in incomes an information of obtains)

				All returns	sur.						Joh	Joint returns of husbands and wives	thands and way	56.		
Sae of adjusted gross income	Number of	Adjusted	Salanes and wages (gross)		Total	Number of exemptions	Total	al s tax	Number of	Adjusted	Salanes and wages (gross)	s and gross)	Total	Number of exemptions	Total income fax	- Fa
	returns	less	Number of returns	Amount	exemptions	than age or blindness	Number of returns	Amount	returns	less deficit	Number of returns	Amount	exemptions	than age or bindness	Number of returns	Amount
	(1)	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Kentucky	1 201 710	13 271 267	1052 388	00 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1316.762	1037677	967 039	376 200	300	920 072 04	980 000	600 000 0				
linday ¢2,000	146.261	300 50	112 602	128 460	201,012,0	228 802	000,100	730.	00,000	900'076'01	986,058	6,526,043	2,491,442	5,359,205	176,917	1,359,239
\$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$3,000 under \$10,000 \$10,000 under \$12,000	131.587 181.991 118.022 97.236 90.336	382,266 915,725 808,317 867,734 990,999	114,314 147,985 107,198 81,674 79,276	315,093 710,416 713,096 722,176 842,281	257,762 429,780 290,171 27,904	231,178 384,089 271,941 259,772 213,526	37,767 105,113 97,073 94,650 89,220	3,922 31,996 45,040 63,302 93,635	39.269 71.632 59.781 55.274	121,561 349,388 411,565 489,525 607,717	29,872 57,807 46,749 50,576	254.511 254.511 328.586 422.044 524.983	247,716 247,716 201,637 199,460 180,676	125.264 122.451 183.407 171.828	15.742 41,323 51,386 54,158	25/ 11,877 25,256 45,191
\$12,000 under \$14,000 \$16,000 under \$16,000 \$16,000 under \$18,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$20,000	77,346 82,062 69,569 44,650 82,730 38,839	1,011,053 1,233,071 1,183,425 847,486 1,829,718	73.148 80.156 63.486 43.343 78.727	921.696 1,146.539 1,019.454 789.652 1,626.414 875,083	241,991 282,566 229,036 150,679 278,702 136,485	235,471 221,587 147,232 276,610 131,899	77,396 81,574 69,071 44,650 38,839	98.496 127,141 139,056 104,016 242,138 165,930	62.436 71.564 57.168 43.492 76.166 37.482	909,378 1,071,054 974,987 825,986 1,688,164 1,020,890	59,074 70,485 53,573 42,295 72,383 34,550	753,931 1,007,521 871,025 772,013 1,514,153 854,506	220,951 267,592 207,849 148,253 269,336 133,147	215,537 264,830 202,883 144,806 267,844 129,184	61,886 71,086 74,092 37,482	70,425 101,907 103,386 100,591 218,178 157,506
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$500,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or mape	29,093 9,629 2,238 464 464	1,044,905 632,087 290,770 133,625 32,684 25,425	24,105 7,196 1,741 381 44	716.712 275.344 122.247 38.574 5.851 1,535	35,680 35,680 1,649 154	103,887 33,255 7,821 1,504 133	28.983 9.560 2.238 463 463	192,597 172,101 108,717 63,438 17,973 17,973	27,680 8,958 2,108 414 39	995,659 273,515 120,698 24,988	23,181 6,802 1,664 352 38 13	690,607 257,636 116,518 36,291 5,342 1,482	104.979 34.282 8,154 1,566 134 45	102,186 32,020 7,627 1,437 119	27,570 8,889 2,108 413 39	181,331 157,195 101,527 56,865 13,396 12,861
All returns, summary Under \$5,000 S5,000 under \$10,000 s7,000 under \$15,000 \$15,000 s15,000 under \$20,000 under \$20,000 under \$20,000 under \$20,000 s1,000 under \$20,000 s1,000 under \$20,000 s1,000 s	357,040 317,057 206,535 158,028 163,059	824,555 2,232,493 2,556,098 2,709,936 5,048,316	285,888 278,975 190,117 149,292 148,116	682.138 1,907.111 2,291.852 2,427.770 3,661.759	716,189 800,543 612,497 519,619 567,914	625,722 750,061 590,493 506,240 555,161	76,338 258,278 204,629 157,282 161,411	11,423 133,103 245,513 316,830 980,475	115,088 148,672 154,847 135,087	264,922 1,085,882 1,955,191 2,333,930 4,730,932	81,648 123,752 146,227 129,776 138,983	233,580 888,435 1,790,845 2,138,627 3,476,535	398,780 521,098 542,007 483,314 552,243	339.880 478.979 526.639 473.245 540.462	5,391 103,075 152,951 134,341	399 38,481 166,906 254,595 898,859
Louisiana																
Total	1,339,508	16,075,348	1,251,895	13,980,522	3,613,227	3,512,022	991,087	2,191,718	724,776	12,110,525	669,330	10,536,502	2,699,618	2,620,036	614,258	1,717,261
Under \$2,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$6,000 under \$10,000 \$10,000 under \$12,000	149,868 142,488 179,617 147,871 107,872	70,186 418,602 904,060 1,037,749 972,613	139,933 127,388 165,795 139,024 102,125	186,604 337,450 808,741 976,231 924,567 1,100,872	236,835 236,835 391,481 384,372 310,082 358,709	202,582 215,696 374,476 369,451 308,651 350,998	*92 52,718 114,004 121,776 96,605	.997 4,499 36,792 61,737 71,833 92,718	19.275 25.282 49.426 68.001 49.153	-67.240 84.398 246.653 487.958 448.518 848.978	14,317 18,774 37,149 62,898 46,883 74,851	52,654 48,629 179,080 453,568 430,157 824,685	61,322 85,187 170,434 259,737 204,851 300,578	50,340 76,525 156,682 247,801 203,911 294,116	.92 47,874 39,134 73,684	1,630 1,630 14,004 20,731 57,539
\$12.000 under \$14,000 \$16.000 under \$16,000 \$16.000 under \$18,000 \$20.000 under \$20.000 \$20.000 under \$26.000 \$25.000 under \$30,000	82,362 73,489 77,112 63,770 91,006 49,766	1,075,935 1,097,356 1,311,268 1,214,679 2,025,989 1,371,908	73,951 71,561 74,571 60,504 86,890 47,596	953,948 1,016,751 1,255,857 1,106,130 1,915,411	269.639 221.667 282.867 202.808 309.044 182,252	260,903 218,723 281,359 200,701 304,684 179,059	82,129 72,869 76,987 62,463 90,990 49,766	106,083 119,640 144,684 154,771 283,150 216,283	65,960 58,344 71,244 53,392 80,622 45,657	859,057 871,954 1,211,450 1,018,957 1,786,810	59.417 56.860 69.812 51.634 79.102 43.503	761,632 801,590 1,182,799 971,736 1,735,259	246,400 199,778 276,674 186,886 294,766	237.664 196.834 275,166 184,779 290,406 171,056	65,727 57,724 71,119 52,085 80,606 45,657	75,278 87,885 127,199 119,835 236,704 193,848
\$30.000 under \$50.000 \$100.000 under \$100.000 \$100.000 under \$200.000 \$500.000 under \$500.000 \$500.000 under \$1,000.000 \$1,000.000 or more	50.391 14,062 3,186 669 689	1,803,784 957,259 413,556 182,956 47,447	45,884 11,808 2,330 550 58	1,443,223 496,974 169,828 68,961 12,754	181,503 52,767 12,147 2,447 257 20	180,866 50,076 11,312 2,245 224	50,266 14,062 3,170 668 68	347,071 274,846 156,650 83,552 26,052 10,360	44,729 13,004 2,884 599 59	1,585,680 879,861 375,538 163,344 40,985 7,590	40,457 10,992 2,108 516 53	1,278,208 449,877 154,728 65,359 12,339 401	174,088 50,447 11,661 2,303 241 16	173,576 47,866 10,946 2,143 212	2,884 598 598 598	289,170 249,498 140,837 74,894 22,058 5,154
All relutins, summary Under \$1000 55,000 under \$10,000 51,000 under \$15,000 51,000 under \$20,000 or more	387,143 340,573 228,717 173,920 209,155	925,563 2,477,648 2,814,606 3,038,546 6,818,985	354,243 320,022 215,048 167,461 195,121	915,538 2,318,054 2,592,248 2,841,310 5,313,371	665,176 871,924 752,365 583,325 740,437	622,061 848,795 733,422 579,262 728,482	108,342 276,853 224,805 172,090 208,997	19,376 156,481 261,080 356,817 1,397,964	69,357 141,780 175,255 150,826 187,558	128,442 1,071,846 2,173,264 2,637,131 6,099,842	50,564 129,457 165,590 146,984 176,735	180,702 963,387 2,012,920 2,529,523 4,829,970	230,575 550,956 657,062 553,254 707,771	203,956 531,303 639,368 549,191 696,218	9513 96,990 171,343 148,996 187,416	1,245 36,118 180,088 287,648 1,212,162
Footnotes at end of table																

				₹	returns						Joe	Joint returns of husbands and	sbands and w	wwes		
Size of adjusted gross moome	Number of	Adjusted gross income	Salanes and wages (gross)		Total number of	Number of exemptions other	Total moome t	al tax	Number of	Adjusted gross	Salanes and wages (gross)	gross)	Total	Number of exemptions	Total Income t	al e tax
	Sunna Sunna	deficit	Number of returns	Amount	exemptions	than age or blindness	Number of returns	Amount	returns	less	Number of returns	Amount	exemplens	than age or blindness	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Maine	_															
Total	414,543	4,252,708	367,309	3,504,068	1,069,471	1,009,818	290,884	501,121	232,998	3,310,088	506,969	2,735,226	926,668	785,513	186,901	403,393
Linder \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$5,000 under \$8,000 \$5,000 under \$10,000 \$10,000 under \$12,000	65.693 52.559 40,162 42,441 38,568 38,155	50,298 156,195 203,225 297,506 345,894 417,489	56,820 43,748 34,040 35,786 36,496 35,075	61,286 116,832 161,345 246,723 320,925 360,562	97,023 94,609 82,647 101,169 109,086 113,216	89,673 80,328 73,466 93,777 105,274	*829 19,014 26,642 33,979 36,705 37,541	1,676 1,676 9,107 18,246 26,692 36,795	9,796 14,506 17,563 23,664 28,422	956 43,386 75,910 123,263 214,568 311,695	6,324 10,621 11,830 13,746 21,850 26,971	9.418 26.168 48,798 94,917 193,101 276,418	30,024 47,117 53,153 60,729 89,076	24,525 40,311 45,628 55,022 86,120 92,722	9,214 21,829 27,808	3,369
\$12,000 under \$14,000 . \$16,000 under \$16,000 . \$16,000 under \$16,000 . \$16,000 under \$20,000 . \$27,000 under \$20,000 . \$27,000 under \$20,000 .	25,558 25,320 22,924 16,739 20,696 9,863	385,058 378,956 387,314 321,335 457,264	27,379 23,755 20,870 15,945 18,842 9,030	346,334 344,334 339,493 292,199 367,327 223,279	90,614 88,737 83,089 59,937 72,471 36,306	88.614 87.242 79.930 59.089 69.787 35,956	29,091 25,188 22,866 16,705 20,643 9,834	37,094 38,515 43,802 39,691 62,615	25,394 21,165 21,165 16,120 18,552 9,804	330,882 325,018 356,985 309,450 410,760 264,383	23,962 20,942 19,732 15,359 17,631 9,030	302,900 301,997 320,628 285,417 343,525 223,279	84,681 82,213 80,778 59,318 68,166 36,159	83,366 81,335 78,171 58,470 66,649 35,838	24,927 21,688 21,107 16,086 18,499 9,775	29,908 31,487 38,944 37,539 54,449 39,786
\$30,000 under \$50,000 \$100,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$100,000 \$1,000,000 or more	8,632 2,698 457 70 70	318,707 182,299 61,612 19,299	7,055 2,025 383 56 56	211,598 76,304 29,023 5127 -1,313	28.888 9.604 1.795 258 22	28,117 8,906 1,616 210 **14	8,615 2,697 70 70 8:-	51,044 23,084 8,472 *2,648	8.253 2.326 4.26 *7.1	306,503 156,175 57,423 *22,730	6,746 1,802 368 368	202,291 72,748 28,187 *5,434			8,236 2,325 426	58.071 42.324 21.374 10,194
All relums, summary Unider \$5,000 under \$1,0000 \$5,000 under \$15,000 \$1,000 under \$15,000 \$15,000 under \$20,000 or more	137,371 102,052 81,464 51,232 42,424	293,498 759,620 1,001,644 886,508 1,311,439	116,874 90,016 75,404 47,620 37,395	249,478 657,634 893,051 789,933 913,970	234,388 250,146 251,215 164,378	208,136 224,382 242,734 179,960 144,606	30,139 87,030 80,321 51,070 42,324	4,426 51,320 93,720 102,177 249,479	31.637 49.008 65.304 47.617 39.432	77.403 380,681 808,971 825,059 1,217,974	23,318 41,053 61,964 45,002 35,632	61,694 310,709 736,433 750,927 875,463	103,833 176,266 224,501 178,836 143,232	88,563 163,043 218,819 175,245 139,843	1,826 34,127 64,161 47,455 39,332	148 15,363 69,173 92,512 226,197
Maryland																
Total	1,655,299	22,759,405	1,501,424	19,714,969	4,070,922	3,926,164	1,276,288	3,176,782	798,479	16,544,112	728,117	14,349,073	2,849,909	2,754,324	706,642	2,432,080
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$6,000 under \$10,000 \$10,000 under \$12,000	196,282 189,736 142,537 137,694 108,541	112,752 547,753 710,520 956,167 988,556 1,130,632	171,918 163,629 110,949 116,293 105,130 96,165	198,915 463,050 531,369 802,249 931,824 1,020,745	242,295 313,500 287,482 305,080 241,716 230,684	241,745 290,465 296,025 290,767 236,081 219,693	227 74,854 97,051 119,986 107,516	557 7,315 31,402 59,624 90,017	10,198 35,411 37,925 34,942 32,723 41,710	247.682 110,915 188,293 247.080 239,047 457.960	4,302 25,371 26,565 29,810 30,224 37,208	77,959 119,743 205,239 283,511 381,943	34,390 118,371 133,457 132,661 121,134 147,957	34,109 99,658 114,207 127,839 118,483 141,053	227 *7,641 23,203 31,898 41,105	557 1,714 5,376 14,621 34,373
\$12.000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$20,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000	115,169 109,983 96,215 73,843 154,729 88,614	1,503,421 1,651,641 1,634,316 1,405,704 3,423,997 2,418,238	108,615 105,123 93,695 68,134 147,741 83,202	1,387,809 1,505,252 1,503,366 1,204,275 3,125,700	268,155 322,937 279,433 234,462 533,764 308,104	259,335 316,471 273,693 226,812 519,875 305,810	114,969 109,983 96,215 73,643 152,127 88,614	167,071 180,883 191,564 173,120 444,115 353,892	52.767 75,413 69,325 56,029 137,374 81,701	688.067 1,131,223 1,178,808 1,067,748 3,042,759 2,231,343	48,930 72,909 68,312 50,320 132,082 76,289	615,162 1,024,620 1,121,599 924,960 2,799,840 2,006,362	222,196 202,196 202,449 502,449 299,199	158,525 260,033 228,872 202,147 491,156 296,403	52,567 75,413 69,325 55,829 134,772 81,701	60,147 109,769 125,829 116,034 377,574 313,782
\$30,000 under \$50,000 \$10,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	114,013 22,144 3,478 592 57 16	4,164,713 1,441,430 445,519 163,836 34,939 25,271	108,857 18,751 2,706 456 46	3671,630 919,874 231,515 52,579 5,682 999	405,094 81,507 14,257 2,139 2,46	395,595 78,053 13,542 1,919 224 58	114,013 22,144 3,478 592 57 16	740,915 366,887 153,872 68,291 15,907	108,132 20,973 3,249 541	3,968,346 1,367,571 417,500 150,052 *55,082	17,976 2,613 435	3.603.379 891.654 223.555 51.711	395,062 79,284 13,864 2,042 -302	388,159 76,270 13,268 1,867	106.132 20.973 3.249 541	696,237 345,927 142,729 62,801
All returns 5,000 Under \$5,000 \$5,000 under \$5,000 \$15,000 under \$20,000 \$15,000 under \$20,000 \$20,000 or more	454,738 319,052 274,934 222,932 383,643	968,737 2,347,012 3,463,769 3,861,944 12,117,943	391,163 276,756 260,441 211,291 361,773	894,148 2,033,260 3,188,333 3,433,115 10,166,113	678,076 711,997 662,761 672,910 1,345,178	636,048 679,035 640,010 655,994 1,315,077	119,554 280,080 272,881 222,732 381,041	18,906 170,009 377,787 455,547 2,154,534	62,556 88 643 136,058 159,186 352,036	126,817 660,836 1,751,122 2,772,684 11,232,653	39,971 76,301 127,519 150,160 334,166	122,619 575,282 1,560,233 2,508,051 9,582,888	206,490 333,523 450,133 567,561 1,292,202	175,022 319,274 436,461 554,169 1,269,398	61,608 135,253 135,253 158,986 349,434	21,660 153,634 292,518 1,963,660

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued In Tapes are entirest based on samples—more, amounts are in Proservic of Industry.

		Adverted	Colono	₹	returns	to software	1	Π,		Administra	Mod	ns of	husbands and wives	\$9		
Size of adjusted gross income	Number of	gross	vages (gross)		Total number of	exemptions other	noome 1	a tax	Number of	gross	vages (gross)	gross)	Total	Number of exemptions	Total income tax	Tax Tax
	returns	deficit	Number of returns	Amount		than age or bindness	Number of returns	Amount	reforms		Number of returns	Amount		than age or bindness	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(15)	(13)	(14)	(15)	(16)
Massachusetts									-							
Total	2,328,108	28,286,859	2,046,212	23,631,764	5,621,864	5,244,517	1,773,942	3,750,416	1,126,155	20,157,592	996,148	17,083,438	4,054,228	3,810,612	963,380	2,791,424
r \$2,000 0 under \$4,000 0 under \$5,000 0 under \$5,000 0 under \$10,000	263,637 296,976 226,664 208,536 232,546 182,515	127,099 837,221 1,091,582 1,464,085 2,062,214 2,000,526	233,955 242,874 154,486 174,312 200,586 169,512	259,406 623,141 685,360 1,178,155 1,793,371 1,738,204	353,961 495,754 471,401 372,929 502,183 452,910	336.954 421,715 365,254 346,776 46,280 419,104	9 114,004 149,683 185,815 225,826 182,095	420 7,969 38,994 110,367 178,103 193,454	17,406 54,756 79,904 47,790 83,584 91,493	153,468 153,468 397,613 330,699 749,123 999,984	8,873 38,414 49,711 62,813 83,619	35,644 84,743 213,095 199,523 568,138 863,495	83,384 208,591 276,990 155,539 287,319 317,153	74,985 159,726 214,231 141,765 260,906 295,856	13.166 28.544 79.848 91,294	394 1,660 9,229 39,441 71,568
under \$14,000 under \$15,000 under \$18,000 under \$18,000 under \$25,000 under \$25,000 under \$25,000 under \$20,000	146,124 152,071 123,860 103,493 171,074 91,911	1,906,058 2,291,899 2,097,788 1,957,145 3,788,875 2,502,718	139,290 147,500 122,266 101,250 161,658 85,966	1,708,400 2,083,488 1,930,882 1,797,276 3,404,891 2,192,328	396,255 448,949 387,313 373,838 576,091 332,688	388,356 429,431 382,413 365,698 565,459 327,571	145,925 152,071 123,860 103,383 171,074 91,662	195,575 252,234 249,564 226,533 516,737 366,143	98,157 109,715 89,830 98,827 151,905 88,574	1,282,601 1,528,950 1,528,950 1,869,778 3,369,677 2,413,960	94,483 105,742 88,527 97,182 147,881 83,120	1,171,111 1,496,788 1,437,006 1,734,477 3,130,411 2,144,119	332.427 390.353 332.676 368.575 542.444 326.566	328.715 373.391 380.059 361,634 537,004 321,648	97.958 109,715 89,930 88,717 151,905	111,354 154,536 162,480 211,506 446,070 349,201
\$30,000 under \$50,000 \$100,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	97,463 25,638 4,666 845 69	3,556,597 1,680,530 611,861 228,165 46,331 36,166	87.284 20.846 3.714 640 56	2,776,137 1,041,465 317,183 85,280 11,998 4,801	333,484 102,919 17,852 3,013 255 69	312.263 97.015 16.381 2.582 212 53	97,323 25,636 4,642 845 69	650,720 434,009 203,845 89,738 19,716 16,297	85,605 23,449 4,244 742 58 16	3,116,900 1,540,224 558,889 201,421 38,755 28,407	78.545 19.628 3.572 603 50	2,611,349 990,291 307,234 80,614 10,648 4,752	312.727 99.457 16.942 2.792 2.33	298.121 94.214 15.697 2,429 194	23,447 4,234 742 58	543,659 393,868 188,131 79,154 16,000
M refurns, summary 104045 \$5,000 \$5,000 under \$10,000 \$15,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	699,379 528,980 399,182 308,881 391,686	1,583,478 3,998,723 4,934,715 5,318,702 12,451,242	566,443 439,770 375,999 303,819 360,181	1,256,288 3,281,146 4,367,468 4,890,781 9,834,082	1,133,097 1,063,131 1,024,009 1,035,256 1,366,371	970,344 966,635 973,124 1,012,878 1,321,536	203,776 471,561 398,563 308,771 391,271	30,752 305,100 510,413 606,947 2,297,204	111,143 172,297 234,184 253,938 354,593	246,922 1,302,148 2,930,897 4,409,391 11,268,233	69,311 123,869 219,290 250,263 339,415	208,322 892,822 2,583,478 4,119,398 9,279,418	440,914 570,909 794,671 946,513 1,301,221	342,856 508,757 761,730 927,925 1,269,344	233,786 253,786 253,828 354,202	394 50,330 246,835 464,808 2,029,258
Michigan																
Total	3,453,220	46,724,339	3,111,343	40,689,248	8,909,655	6,520,556	2,691,314	6,536,786	1,841,332	35,595,550	1,664,175	30,945,757	6,726,758	6,469,610	1,635,946	5,137,447
Under \$2.000 \$4.000 under \$4.000 \$6.000 under \$6.000 \$6.00 under \$8.000 \$6.00 under \$10.000 \$10.000 under \$12.000	429,294 356,471 311,853 285,922 201,374 244,884	156,516 1,065,896 1,549,819 1,987,426 1,798,210 2,698,104	384,598 300,941 230,718 242,269 186,033 221,089	462,348 876,029 1,045,189 1,533,926 1,537,563 2,362,195	549,546 571,514 654,026 577,294 421,866 606,863	527.217 521.929 566.163 513.872 387.470 568.700	120 158,440 216,906 266,411 194,551 242,007	1,042 14,598 59,120 140,851 158,316 268,879	34,780 62,127 114,843 82,774 91,285	-155,392 191,407 585,286 581,564 826,864 1,357,509	21.783 44.305 69.654 79.867 110,129	57,817 131,677 317,972 411,489 647,583 1,145,022	113.269 199.919 361.095 301.169 295.274 433.778	100.834 177.414 312.569 264.132 404.351	88.83.82 121.93.23 1.69.23	.911 5,225 16,705 45,328 100,767
\$12,000 under \$14,000 \$16,000 under \$18,000 \$16,000 under \$18,000 \$20,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$25,000	205,703 229,317 203,204 186,260 353,323 207,365	2,671,029 3,448,419 3,459,382 3,535,484 7,833,552 5,603,564	190,452 223,256 196,353 181,040 339,693 200,149	2,384,356 3,209,309 3,217,911 3,269,462 7,155,991 5,138,295	572,270 704,161 630,022 617,348 1,323,957 779,693	549,450 694,550 623,482 612,977 1,303,472 775,200	201,456 227,435 202,790 166,255 351,820 207,166	276,529 373,447 413,564 439,785 1,027,600 842,831	128,996 161,896 150,817 148,308 319,239 197,431	1,680,949 2,438,146 2,567,591 2,824,066 7,100,939 5,329,456	122.161 156,433 147,492 143,287 309,145	1,509,449 2,235,228 2,409,614 2,593,708 6,527,764 4,896,406	594,558 594,124 544,095 551,018 763,742	431,943 584,712 539,772 546,647 1,238,776 759,449	124,749 150,403 148,303 319,034 197,232	145.525 229,448 273,053 321,253 900,540 784,834
\$50,000 under \$50,000 \$100,000 under \$100,000 \$100,000 under \$200,000 \$50,000 under \$50,000 \$500,000 under \$1,000,000 \$1,000,000 or more	194,333 35,250 7,204 1,289 136	7,106,482 2,316,602 935,509 357,652 92,379 108,314	176,882 30,440 6,186 1,101 113	5,994,164 1,586,166 578,551 182,617 25,299 9,876	729,582 138,031 28,350 4,537 461	714,185 130,448 26,819 4,119 395	194,167 35,140 7,188 1,288 136 38	1,306,395 619,865 340,702 149,770 44,720 58,773	185,649 32,559 6,494 1,133 116 28	6,802,940 2,142,954 846,829 314,253 79,173 81,015	28.591 5.722 1.002 25.22	5,810,749 1,504,129 545,875 170,281 24,100 6,896	704,450 133,353 26,954 4,266 417	890,476 126,612 25,680 3,914 365 90	185,483 32,449 6,478 1,132 116 28,	1,233,002 563,030 304,160 131,216 37,560 44,890
VII returns, summary Under \$5.00 \$5.000 under \$15.000 \$10.000 under \$15.000 \$15.000 under \$15.000 \$20.000 or more	947,203 637,711 558,944 510,424 798,938	1,948,177 4,609,690 6,943,270 8,869,149 24,354,053	820,729 523,830 518,084 494,106 754,594	1,890,350, 3,664,706 6,204,901 8,238,332 20,670,959	1,464,689 1,309,557 1,492,259 1,638,405 3,004,745	1,360,645 1,156,006 1,424,172 1,624,987 2,954,746	259,020 575,408 549,938 510,005 796,943	37,693 336,234 714,597 1,057,606 4,390,655	146,980 238,809 327,057 385,837 742,649	261,685 1,768,043 4,132,938 6,735,324 22,697,559	101,445 176,585 305,859 373,643 706,643	331,127 1,235,410 3,654,702 6,238,319 19,486,199	471,229 799,497 1,140,651 1,426,922 2,888,459	425,590 691,253 1,091,505 1,415,920 2,845,342	7,337 181,499 319,742 385,418 741,952	1,334 66,835 346,531 723,515 3,999,231
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Table 5.5	All figur

	stal ne fax	Amount	(16)		1,924,241		56,083 98,280 104,895 338,058 219,273	396,175 276,491 124,746 60,133 *38,003	391 39,293 144,474 295,203 1,444,880		733,393	3,479 3,775 19,582 27,104	53.573 56.345 56.463 57.495 115.337 66.891	103.433 90.477 51,737 20,574 3.390 3,603	7.137 26.833 106.388 144.593 455.441	
	Total	Number of returns	(15)		679,424	9.005 30.685 51.169 51.069	_	65,092 16,900 2,888 565 565	4,282 85,646 151,010 171,266 267,220		339,176	.40 18.636 22.067 41.001 36.445	29,311 26,473 39,636 16,823	14,763 5,074 1,121 177	165 81,579 103,894 75,931	
ves	Number of exemptions	than age or blindness	(14)		2,906,157	99,126 77,291 141,690 145,748 196,241			266,631 393,465 564,155 675,446 986,460		1,506,784	73,938 89,072 110,510 154,053 141,566	184,781 139,323 104,074 91,165 145,693 61,846	54.830 18.952 4.224 640 640 6	174,459 394,680 383,409 268,005 286,231	
usbands and wi	Total number of	exempleus	(13)		3,035,196	105,551 90,603 161,412 169,334 214,226 231,308		225,951 73,567 11,888 2,174 2,174	299,314 441,812 609,496 683,292 1,001,282		1,559,790	97,006 91,004 117,334 160,675 144,221	190,863 141,779 105,380 146,838 62,836	56,022 19,732 4,423 697 697	190,193 410,047 395,977 272,975 290,596	
Joint returns of husbands and wives	s and (gross)	Amount	(15)		11,827,040	21,491 38,493 128,789 205,156 395,690 586,264	732.021 918.805 973.102 1,161.354 2,549,145 1,248,069	1,776,642 789,208 224,870 65,082	150,412 639,407 1,689,303 2,682,243 6,665,675		5,075,648	29,996 73,631 189,976 222,806 356,215 356,215	578,417 518,734 455,197 459,967 405,425	377.783 153.066 55.572 14.506	111,164 761,460 1,173,769 1,193,390 1,835,865	
POP	wages (gross)	Number of returns	(11)		700,861	14,481 10,836 26,782 37,518 47,310 56,843	60.318 66.159 59.554 66.322 123.323 52.027	61,399 14,880 2,545 2,545 466 7.78	45,480 91,447 145,877 163,319 254,738		383,444	13.736 20.743 35.075 34.269 40.062 33.619	45.926 34.995 27.963 25.821 38.002 16.132	12.398 3.711 839 143	35,913 107,972 96,206 72,118 71,235	1
	gross	defical	(10)		14,643,936	35.710 235.772 352.867 565.570 677,107	824,488 1,136,673 1,123,888 1,271,069 2,795,372 1,592,913	2,333,006 1,141,541 374,387 152,306 152,306	122,702 1,017,051 1,989,531 3,043,713 (8,470,939		5,979,539	-51,476 75,567 205,384 275,003 374,897 402,140	644,633 581,444 500,819 502,287 891,826 467,445	565.386 342.920 142.780 47.183 5.998 5.315.	39.495 839.859 1,315,452 1,315,869 2,468.864	Ī
	Number of	relurns	(6)		818,598	29,622 26,611 47,942 50,588 61,675 61,750	63,030 75,101 65,939 67,280 125,367 58,017	65.219 16.906 2.888 2.888 3.65	86,515 129,923 158,194 174,916 269,050		425,084	22,137 23,473 37,675 40,679 41,999 36,909	49,391 38,627 29,417 26,624 39,730 17,196	14,814 5,101 17,1 178 10 0	49,050 116,913 104,780 76,188 78,153	
1	tax	Amount	(8)		2,438,452	.312 6.204 27.491 62.878 101.048	94,666 174,034 137,284 180,313 353,596 233,947	418.530 288.749 134.972 64.797 22.073	18,103 179,834 291,613 413,823 1,535,080		969,596	2,735 18,370 32,686 36,758 47,939	63,384 67,856 60,762 59,035 125,610 71,071	118.386 55.032 22.879 4.425 3.603	9,776 80,931 146,724 152,253 499,912	1
	income t	Number of returns	(2)		1,153,883	73,052 72,971 88,926 122,861 123,286 113,880	82.727 109.046 76.158 81.160 129.260 59,913	69.427 17,367 3,134 618 73	125,462 285,634 245,629 217,342 279,816		512,289	26,574 65,076 69,804 59,539	54,278 43,793 30,971 27,127 42,180	16.285 5.390 1.219 193 13	53,624 167,411 129,325 79,065 82,864	
Manhar of	exemptions other	than age or blindness	(9)		3,806,184	273.304 253.252 242.746 286.210 300.915 286.616	285.789 316.316 271.923 280,465 472,645 220,539	229,912 71,473 11,740 2,027 245 67	675,721 680,706 701,587 739,522 1,008,648		1,958,466	186,944 180,410 211,701 220,989 174,429 153,268	190,422 144,691 107,948 94,032 149,059 63,015	57,045 19,412 4,389 663 63	440,254 534,219 414,595 275,786 293,632	
returns	Total number of	эхешрионз	(2)		3,995,046	282,295 280,375 316,034 322,106 304,953	292,550 328,729 276,955 281,773 479,034 224,831	232,334 74,295 12,340 2,294 275	740,136 744,466 736,084 748,876 1,025,484		2,031,043	202,324 186,677 220,768 231,915 177,084 161,534	198,604 147,147 109,254 96,447 150,549 64,005	\$8,996 20,334 4624 727 68	464,878 553,890 432,250 280,736 299,289	
₹	gross)	Amount	(4)		15,900,704	196.179 437,653 503.315 814,253 976,307 1,102,969	986.127 1.396.287 1.166.578 1.417.106 2.644.809 1.281.236	1,860,662 801,788 232,739 69,924 10,088 2,684	922,915 2,004,792 2,673,503 3,395,563 6,903,931		6,487,261	105,188 256,678 497,556 554,800 507,211 493,067	617,626 594,692 484,619 472,610 865,867	384,578 155,779 58,135 14,759	538,731 1,382,703 1,415,174 1,247,440 1,903,213	
Calamas	wages (gross)	Number of returns	(3)		1,388,433	158,415 110,099 131,650 115,241	98,300 71,510 81,311 127,615 55,022	64,436 15,121 2,695 514 62	393,814 288,666 232,978 207,488 265,487		682,233	89,702 84,707 102,466 82,883 56,508 46,355	49,023 40,162 29,623 26,474 39,790 16,820	3,857	216,076 200,188 116,386 75,251 74,330	
Advertised	gross	deficit	(2)		19,493,691	77,845 557,037 707,124 1,045,316 1,222,746 1,284,244	1,118,992 1,656,132 1,331,216 1,564,407 2,883,933 1,715,602	2,493,012 1,175,723 405,835 166,167 50,022 38,339	1,028,279 2,581,789 3,124,422 3,830,569 8,928,632		7,629,902	25,588 271,487 534,692 620,201 546,539 574,261	713,716 656,810 530,139 514,291 947,021 486,750	625,241 362,654 155,534 52,054 7,607 5,315	496,033 1,502,474 1,619,520 1,369,697 2,642,177	1
	Number of	resource	(1)		1,571,267	189,558 144,765 151,717 135,040	85.820 109.797 78.295 82.668 129.665 62.509	69.554 17.373 3.134 618 73 24	470,990 343,317 252,819 221,191 282,950		747,706	106,447 90,526 106,384 90,521 60,537 53,030	54.699 43.795 31.077 27.278 42.274 17.954	1,219 1,219 195 195 13	241,591 212,824 130,557 79,322 83,412	
	Size of adjusted gross income			Minnesota		5,000 5,000 1,000 1,000 12,000	514,000 516,000 120,000 120,000 30,000	\$50,000 \$100,000 \$200,000 \$1,000,000 \$1,000,000	mary \$10,000 r \$15,000 r \$20,000	Mississippi		.000 5.000 10.000 112.000	\$14,000 \$16,000 \$18,000 \$25,000 \$30,000	\$50,000 \$200,000 \$200,000 \$1,000,000 \$1,000,000	\$10,000 \$15,000 \$20,000	4 of table
	Size of				Total	Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$8,000 under \$10,000 \$10,000 under \$12,000	\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000	\$30,000 under \$50,000 \$50,000 under \$100,000 \$200,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more		Total	Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000	\$12,000 under \$14,000 under \$16,000 under \$20,000 under \$25,000 under \$2	\$30,000 under \$50,000 \$50,000 under \$100,000 \$10,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	All relurns, summary. Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	Economics at and of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

11 12 12 13 14 14 14 14 14 14 14					₹	returns						or .	Joint returns of husbands and		se .		
10 10 10 10 10 10 10 10	Size of adjusted gross income	Number of	Adjusted	Salanes Wages It			exemptions other	ncome	ă	Number of	Adjusted	Salanes and wages (gross)	s and (gross)	Total		exemptions exemptions	
Column C		retums	less	Number of returns	T		than age or blindness	Number of returns	Amount	suna	deficit	Number of returns	Amount	exemptions		than age or blindness	than age or Number of blindness returns
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		3	(2)	(3)	4	(2)	(9)	ε	(8)	(6)	(10)	(11)	(15)	(13)	1 1	(14)	(14) (15)
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	_	1,632,973	21,957,656	1,577,482	18,195,901	4,782,715	4,514,788	1,392,584	2,935,833	1,023,152	16.836,503	888,644	14,010,09\$	3,594,315		3,430,693	3430.693 852.683
Column C	Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$5,000 \$6,000 under \$8,000 \$6,000 under \$10,000 \$10,000 under \$10,000	218,613 199,205 196,933 205,543 166,543	40,205 580,218 1,008,006 1,405,498 1,472,275	169,360 148,069 169,812 173,825 133,155	244,440 401,248 854,522 1,155,800 1,151,950	355,794 366,082 406,532 464,946 433,578	332,018 314,344 361,585 428,176 393,650	13,015 130,608 175,223 158,633	5,012 39,137 66,502 112,628	47,071 45,277 71,955 72,585 84,729	-91,085 129,492 396,732 493,626 749,673	22.22 23.23 26.23	90,518 309,810 354,011	150,105 232,460 239,836 300,998		131,132 206,496 216,253 273,547	
7.00 1.00	S12 000 under \$14 000 \$14 000 under \$16 000 \$16 000 under \$16 000 \$16 000 under \$20 000 \$20 000 under \$20 000 \$20 000 under \$20 000 \$20 000 under \$20 000	138,350 107,888 82,759 105,790 65,790	1,774,052 1,613,942 1,389,511 2,012,340 3,002,476 1,793,460	128.699 95.850 74.774 100.703 127.944 90.661	1,628,827 1,418,781 1,196,751 1,815,832 2,609,463 1,537,853	443,008 331,245 277,219 344,577 466,879 227,755	434,343 314,686 268,339 341,165 463,280 225,946	133,701 107,763 82,259 104,486 133,901 65,790	166.164 180.144 162.543 245.489 407.888 284.639	101,686 82,398 67,851 95,212 129,816 60,659	1,330,062 1,232,967 1,147,686 1,812,423 2,911,957 1,649,543	95,947 75,551 60,166 91,434 125,038	1,211,586 1,124,695 978,933 1,642,019 2,748,791 1,490,340	380,946 297,240 242,054 325,838 459,861 217,941		373,751 284,624 235,390 322,426 457,580 216,148	
17,006 14,154 128,009 10,000	\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$500,000 under \$50,000 \$500,000 under \$1,000,000 \$1,000,000 or more	72,491 17,051 3,787 673 20		94,647 13,383 3,116 564 60	1,870,583 602,523 231,965 60,419 13,352 3,511	264.723 62.207 14.293 2.210 267 69	256.203 57.014 13.067 1.873 231 50	72,396 17,051 3,787 673 75	478,433 319,266 186,374 89,660 24,922 17,612	71,795 15,634 3,431 556 64	2,590,487 1,040,719 449,139 157,890 41,968 30,572	64,286 12,463 2,943 507 53	1,860,557 580,209 225,941 55,317 12,511 3,462	263,987 59,663 13,546 1,992 245 63		255,067 55,377 12,504 1,685 215 47,	255.067 71.670 55,377 15,634 12,504 3,431 1,685 556 215 64 47 17
200 (1974) 1974 197	All returns, summary Under \$500 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 on more	503,411 479,980 317,173 238,496 293,913		390,949 403,272 291,702 221,188 270,371	977,397 2,830,564 3,562,518 3,705,775 7,129,648	914,751 1,112,179 941,331 776,051 1,038,403	823,308 1,006,465 906,807 780,544 1,017,664	127,046 422,415 312,393 237,067 293,663	14,754 228,659 385,261 498,385 1,808,794	128,039 193,578 218,644 200,919 281,972	202,205 1,446,233 2,764,639 3,551,133 8,872,293	80,435 205,030 184,920 263,625	270,941 1,090,774 2,541,685 3,129,588 6,977,127	421,917 651,480 797,588 706,432		383.801 581.458 773.690 693.141 998.603	383,801 4,535 581,458 152,851 773,690 214,085 693,141 199,490 998,603 281,722
1,000 1,00		308,652	3,356,331	263,093	2,601,616	784,353	739,149	220,398	408,385	158,466	2,506,638	132,698	1,922,153	593,532		690'595	565,069 129,016
20 20 20 20 20 20 20 20	Unider \$2,000 \$4,000 unider \$6,000 \$6,000 unider \$6,000 \$8,000 unider \$1,000 \$1,000 unider \$1,000	44,713 42,805 35,210 29,072 20,421 21,650		36,949 33,436 28,703 25,029 18,107	41,163 92,212 135,236 160,948 155,258 204,509	96,416 67,427 61,361 78,494 55,963 57,364	59.871 55.453 52.237 75.528 51.708 55.095	19,595 22,796 19,994 20,354	297 1,362 7,741 10,981 14,003	7,517 6,567 7,378 15,022 11,575	-50.254 19.632 38.327 104,116 102.890 144,329	2,937 3,384 4,838 11,872 11,085	4,905 10,671 23,159 76,432 92,180	26,991 22,970 26,190 61,345 42,811		22.559 17.561 20.635 58.469 44.160	
1,429 14,529 14	\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$20,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$26,000	21,912 20,218 16,005 12,055 22,377 7,498		19,824 17,515 14,759 11,230 20,529 6,442	237,206 240,554 240,709 197,046 411,873 152,336	69.977 69.923 56.722 45.770 78.556 27.233	62,354 66,938 56,102 45,460 78,119 26,767	21,610 19,473 15,080 11,974 22,273 7,197	28.327 28.537 28.538 26.581 29.666	15,884 16,790 13,214 10,623 19,866 6,827	206,390 252,112 223,914 200,118 444,066 186,612	14.539 14.149 12.565 10.388 18.456 6.121	175,304 190,641 206,096 183,842 368,556 149,544	54,345 62,711 52,969 73,620 73,620 26,241		53,408 59,726 52,625 43,355 73,212 26,067	53,408 (5,582 59,726 (6,045 52,625 (2,286 43,355 (0,542 73,212 (9,792 26,087 6,526
106.77 185.20 85.00 19.97 16.97 14.154 22.87 4.97 17.78 -1.226 27.79 17.70 17.	\$30,000 under \$50,000 \$100,000 under \$100,000 \$50,000 under \$100,000 \$500,000 under \$500,000 \$1,000,000 or more	11,429 2,840 392 51		262	243,888 71,501 14,083	43,332 10,192 1,434 176	42,044 9,954 1,348 161	2,808 2,808 389 51	70,776 47,561 18,238 6,381	2,557	402,003 168,213 48,330 15,840	1,793	231.946 68.277 13.966 -2.944	42,644 9,641 1,397 1,82		9,478	41,373 10,982 9,478 2,525 1,321 371
CONTROL PRINTED CONTROL CONTRO	All returns, summary Under, \$2,500 S5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	106,173 66,048 54,046 37,794 44,591	188,208 473,973 671,948 647,889 1,374,313	85,029 57,195 47,850 34,336 38,683	197,870 386,947 571,260 548,764 896,774	164.077 165.584 156.284 135.472 160,936	141,054 153,743 154,049 131,900 158,403	32.387 55,459 51,783 36,688 44,081	4,875 29,509 62,985 70,587 240,429	17,728 30,331 37,524 32,159 40,724	-13.283 227,994 473,702 553,160 1,265,065	7,805 26,311 32,906 29,922 35,754	23,714 183,633 400,409 481,165 833,232	61,677 118,630 133,225 126,275		48,931 111,247 130,019 123,255 151,617	48,931 1,205 11,247 21,205 30,019 35,289 23,255 31,070 51,617 40,247

Size of Adjusted Gross Income and States-Continued Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and income Tax, by Iti lights are elements based on sample—more amorts are in Procuents of Upling)

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				All returns	lms						nor	lon shorts of bushands and	shands and wives	96		
Size of adjusted gross income	Number of	Adjusted	Salanes and wages (gross)		Total	Number of exemptions	Total income 1	al tax	Number of	Adjusted	Salaries and wages (gross)	and gross)	-	Number of exemptions	Total income tax	lax.
	returns	less	Number of returns	Amount		than age or thindness	Number of returns	Amount	returts	less deficit	Number of returns	Amount	exemptions	than age or blindness	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(1)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Nebraska																
Total	626, 105	7,113,785	512,949	5,308,652	1,814,075	1,494,490	449,898	902,673	343,995	5,418,853	270,633	4,031,622	1,238,079	1,157,074	267,283	725,486
Under \$2,000 under \$4,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$6,000 under \$10,000 \$10,000 under \$12,000	71,992 94,878 76,143 49,519 47,824	-84.395 285.501 378.520 343.852 398.456 526.978	57,841 77,796 59,327 33,026 37,892 37,331	69,447 224,555 265,072 192,819 319,357 381,097	138.250 145.555 150.785 116.747 97.757 142.679	130,471 127,144 125,762 94,917 91,259 132,611	.30 38,918 53,849 37,669 40,914 44,623	*65 4,059 16,000 18,734 33,608 41,728	19,204 15,741 23,954 20,059 20,598 33,466	-134,816 46,638 117,305 136,808 179,961 369,339	8.498 13.727 12.718 15.711 26.392	19,773 18,649 55,595 70,631 137,117 262,711	78,682 50,344 86,136 68,545 68,714	73.270 40.032 69.337 54.814 64.349 106.756	5,904 10,202 16,376 30,487	*65 400 2.760 7.814 23.686
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$18,000 under \$20,000 \$20,000 under \$26,000 \$25,000 under \$30,000	42,569 42,569 33,437 25,178 45,003	555,228 639,212 570,199 474,092 1,013,754 647,475	36,763 39,827 30,842 22,652 38,844 20,410	445,813 561,404 498,554 387,085 784,610 494,953	142,186 135,077 116,492 86,992 160,513	132.121 130,111 114,275 86,282 156,799 80,132	42,201 40,261 32,066 24,619 44,445 23,436	53.073 65.061 62.738 52.005 130.724 96.633	33 659 34 640 29 562 23 627 42 112 22 283	436,537 521,044 52239 444,601 946,551 665,340	28.660 31.899 27.521 21.446 37.056 19,243	350,426 447,771 439,773 365,664 749,600 465,693	127.665 123.514 109.298 85.092 156.179 78.272	120.588 118.658 107.635 82.382 153.564 76.486	32,991 32,332 28,191 23,068 21,854 21,858	37,177 48,537 51,749 48,288 117,787 87,763
\$30,000 under \$50,000 \$10,000 under \$50,000 \$10,000 under \$500,000 \$500,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	20,012 6,137 1,327 195 19	712,605 409,775 169,905 54,889 12,728 5,010	14,610 4,540 1,060 173	382,294 194,376 79,326 25,074 *2,816	67,314 23,902 4,983 716 65	64,390 22,885 4,621 644 61	19,237 6,087 1,326 195 3	124.783 109.593 61.157 23.734 6.472 2.446	17,833 5,822 1,239 11,96	634.569 389,886 157,906 64,945	13,668	358.173 187.858 75.713 26.475	63,050 23,197 4,810	61.704 22.349 4.472 *678	17,059 5,797 1,238 196	110,323 103,995 56,255 58,885
All returns, summary Under \$5,000 S\$,000 under \$10,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 or more	205,523 132,148 112,397 79,480 96,557	377,479 944,455 1,369,644 1,368,065 3,026,142	165,110 100,772 93,860 73,555 79,652	415,185 656,064 1,088,111 1,185,842 1,963,449	361,606 287,486 353,658 271,788 339,555	322,833 246,720 329,112 266,288 329,537	62,770 108,610 106,975 76,795 94,748	10,461 62,003 126,497 148,109 555,602	46,924 52,632 85,329 69,625 89,485	-34.156 380.051 1.071,269 1.202,482 2,799.197	22,269 36,857 71,319 64,599 75,589	60.021 241,744 827,944 1,038,400 1,863,512	171,683 180,738 305,377 254,029 326,252	147,610 154,192 286,916 249,103 319,253	31,091 80,129 66,940 87,702	128 10,911 85,542 123,896 505,009
Nevada																
Total	287,826	3,628,711	270,789	3,115,154.	673,767	656,254	227,224	517,827	140,271	2,558,703	128,964	2,156,397	476,612	462,056	125,123	378,944
Under \$2,000 \$4,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$6,000 under \$10,000 \$10,000 under \$12,000	33,751 26,500 33,261 27,124 31,185 18,865	11,405 75,114 164,375 188,623 281,503 208,045	31,301 25,572 31,625 25,832 28,972 17,958	45.261 66.731 154.187 177.787 259.436 198.398	45,058 38,971 54,388 52,890 71,830 44,884	43,871 37,874 53,854 51,838 67,721 42,658	.43 10,878 27,985 23,982 29,341 18,435	242 837 8.457 12.212 23.176 20.376	4,392 3,097 5,340 12,209 11,786	26.879 85.904 105.378	3.017 2.765 4.784 11.141 9.870	9,218 6,865 23,814 79,004 88,049 116,826	9,596 9,596 15,900 35,112 40,868 35,105	11,765 9,327 15,394 34,116 36,815 33,222	2,631 9,196 10,759	. 158 2.926 2.929 4.826 9.208
\$12.000 under \$14.000 \$14.000 under \$16.000 \$16.000 under \$16.000 \$16.000 under \$20.000 \$20.000 under \$25.000 \$25.000 under \$25.000	19,282 20,805 13,615 12,102 22,360 12,159	249,690 312,663 229,898 497,053 328,160	18,189 19,567 13,243 11,241 20,928	219,856 284,476 209,037 200,699 452,350 302,774	48.590 57,273 41,908 38,583 78,073 42,608	47,047 56,553 41,496 37,900 76,841 42,007	19,124 20,775 13,303 12,102 22,321 12,158	26.202 35.568 26.273 28.662 50.738	11,501 14,415 10,494 20,351 10,839	149,019 216,566 178,181 181,316 451,457 292,945	10,472 13,609 10,287 9,386 19,383	123,795 196,446 162,424 166,899 415,138 272,065	36.504 26,930 34,826 74,694 40,326	35,335 47,471 36,794 73,462 40,017	11,371 14,385 10,182 9,531 20,312 10,838	12.581 18.305 20.401 58.555 44.085
\$30,000 under \$50,000 \$10,000 under \$50,000 \$10,000 under \$200,000 \$500,000 under \$50,000 \$600,000 under \$1,000,000 \$1,000,000 or more	13,016 2,895 721 144 26 15	476,719 194,832 95,562 41,496 17,715 25,994	11,736 2,188 497 98 13	366,323 113,643 47,206 12,202 3,208 1,580	45,743 9,837 2,523 485 81 42	44,593 9,123 2,362 415 86 35	12,995 2,886 713 142 26 15	90.197 54.609 35.477 18.997 8.414	12,128 2,481 624 113	444,097 168,249 32,125 12,951	11,004 1,857 442 9	342,906 97,680 41,495 10,285 2,778 708	43,765 9,167 2,366 421 86	42,615 8,573 2,220 364 55	12,108 2,472 616 113 10	81,919 46,629 30,009 14,452 6,160 6,707
All returns, summary Under \$5,000 \$5,000 under \$16,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	79,739 72,082 47,997 36,672 51,396	175,222 545,798 600,731 629,428 1,677,532	75,030 68,272 45,542 34,656 47,289	194,328 509,074 547,683 564,784 1,299,285	112,448 150,689 121,206 110,032 179,392	109,938 145,220 116,751 108,903 175,442	28,081 64,148 47,379 36,360 51,256	5.364 39.540 62.060 75.021 335.823	10,561 26,263 29,668 27,214 46,565	11,940 203,786 374,165 471,044 1,497,768	23.086 27.571 28.456 43.360	29,136 177,815 333,203 433,187 1,183,055	29.490 64.733 95.777 95.779	28,013 73,404 92,039 95,270 167,330	2,524 20,131 28,078 26,902 46,488	386 7,824 32,005 50,217 288,512
Footnotes at end of table																

Table 5.5-All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States-Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

10 10 10 10 10 10 10 10
4 (9) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1
2. 3091, 2494 2. 1096 2. 109
2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
1.277 2.8858 2.3891 2.6722 2.6722 2.6722 2.6722 3.5281 1.688 5.2396 5.2396 1.1588 1.1588 1.1588 1.1588 1.1588 1.1588 1.1588
20 20 20 20 20 20 20 20 20 20 20 20 20 2
70,5270 70,527
7,145, 201091 2,484, 118,452, 201091 78, 12,556, 77,786 3, 37,776, 77,
5,313

and income Tax, by Size of Adjusted Gross income and States-Continued Table 5.5-All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, -money amounts are in thousands of dollars] All figures are estimates based on samples-

84,836 57,526 20,234 •14,125 2,869 276,173 444,734 467,405 473,779 259,576 098,450 902,958 274,874 668,865 371,442 115,214 118,919 Amount (16) Total moome tax Number of returns 372 *6 52,868 137,471 189,103 239,077 262,762 315,532 274,538 232,885 463,425 28.217 351,603 673,498 651,296 179,389 50,789 12,029 1,623 72,114 79,746 56,431 50,478 99,116 96,283 259,519 170,254 13,900 233,416 361,049 577,760 701,498 648,738 875,554 935,526 ,075,314 972,729 868,792 683,013 Number of exemptions other than age or bindness 181,260 306,848 58,215 13,127 1,453 510 843,084 1,679,397 2,391,662 2,336,353 14) 54.73 12.908 1.738 270,284 197,697 171,382 219,436 261,413 426,669 670,781 902,369 704,969 966,684 125,681 996,293 877,322 712,005 213,258 326,856 64,320 14,893 1,703 641 987,856 1,878,345 2,508,167 2,389,975 4,359,477 Total number 33 72,843 471,426 578,796 733,546 346,208 171,616 251,725 583,294 1,091,072 1,470,576 2,365,058 666.841 2.901.442 7.625.355 10.249.484 32.648,696 233.246 312.502 286.268 274.523 566.198 332,747 321,641 96,840 21,680 7,103 3.038,757 4.203,641 4.152,076 4.115,308 8,707,724 0.134,782 3,844,907 1,238,713 484,340 78,915 44,469 Salanes and wages (gross) T T Number of returns 6,349 7,033 21,496 25,983 19,468 20.261 54.485 46.732 43.418 54.307 48,901 88,118 133,193 180,251 171,293 224,335 248,599 300,233 261,470 225,519 455,354 280,670 3,136 3,136 3,52 200,622 421,144 638,632 621,524 136,489 3,463,995 4,741,671 4,665,371 4,459,073 10,364,509 7,917,541 11,684,152 5,598,541 2,219,525 1,078,436 298,825 318,536 383,049 3,883,130 8,652,239 11,367,741 39,480,064 242,017 336,289 302,198 287,424 603,032 477,925 217,239 58,023 58,023 7,210 528,169 634,478 773,056 1,778,426 333,549 333,549 906,573 1,523,370 1,850,300 2,689,870 43.537 27.073 122.077 178.382 251.383 33,766,224 Adjusted gross noome less deficit 6 18.542 22.396 17.826 15.131 27.016 75,265 106,869 180,582 217,289 205,132 23,757 23,757 25,635 28,356 21,937 13,722 3,360 458 29.656 72.478 51.038 44.794 58.914 267,209 316,256 275,047 234,866 464,245 290,511 322,824 84,262 16,510 3,810 443 165 269,692 515,445 684,618 654,185 Number o 6 213 1,491 9,670 20,773 21,408 28.868 37.090 38.523 37.145 86.024 61,670 4834 48,721 77,308 95,941 44,463 5,611 30,294 159,821 261,033 506,092 546,327 652,363 724,697 724,682 698,223 628,261 294,450 779,705 779,703 446,806 146,183 166,406 100,307 862,543 1,547,001 1,799,291 8,043,623 6 Total moome 24,140 24,873 20,466 16,936 28,968 14,828 3,581 512 113 15 12,354 301,418 525,718 525,484 608,521 519,155 443,362 443,362 379,387 306,670 564,311 326,510 578,068 1,395,427 1,234,023 900,903 1,359,063 30,125 02,893 68,449 50,232 62,411 348,968 94,975 19,004 4,524 553 218 Number or refums 83,497 70,151 63,940 101,458 50,986 51,823 12,517 1,742 292 42 234,684 345,419 227,226 178,981 218,867 1,273,900 1,239,057 1,158,250 961,510 1,845,120 1,054,378 324,276 61,792 14,193 1,606 577 2,558,916 3,391,085 3,257,369 2,730,547 4,522,845 Number of exemptions other than age or bindness 919,261 1,032,233 1,309,059 1,371,892 1,317,556 9 81,104 64,807 71,215 64,168 102,830 51,147 248,949 361,479 233,050 160,813 224,699 129.375 80.994 127.520 137.126 135,413 112.569 13,446 13,446 1,872 352 51 974,067 152,820 1476,280 535,261 1404,407 400,324 306,049 306,049 193,481 991,547 856,117 258,967 347,252 68,993 16,326 1,920 744 2,828,542 3,714,293 3,431,739 2,802,392 4,668,658 Total number of exemptions 445.624 60 5,685,906 5,905,461 5,708,675 5,358,876 11,522,624 7,911,346 3,595,719 10,097,678 13,669,569 14,050,311 36,384,809 60,048 133,009 247,904 316,125 338,693 325,478 297,005 344,944 320,795 304,932 597,225 344,915 331,851 101,184 23,443 5,519 *2,009 296.097 819.682 779.405 813.750 726,427 1,647,872 2,860,610 3,519,863 4,938,504 5,060,962 10,683,669 4,145,997 1,338,726 540,060 87,677 53,710 Amount Ŧ Salanes and wages (gross) Number of returns 328,016 80,714 15,360 3,502 395 153 423,990 434,451 157,599 853,661 292,479 3 229,829 921,566 869,625 868,934 1,902,860 6,367,498 6,682,532 6,449,947 5,849,397 12,595,744 8,903,267 3,803,725 12,136,156 15,451,502 15,658,391 45,164,717 315,028 373,374 348,018 321,985 549,005 106,560 503,514 232,374 85,996 30,050 10,409 4,950 1,994,376 3,675,914 4,417,050 5,693,412 5,771,119 1,035 137,735 277,082 384,087 351,556 380,154 12,653,995 6,352,087 2,562,985 1,280,835 372,115 443,689 Adjusted gross ncome less deficit 2 3,584 3,584 518 113 16 687,670 557,565 734,280 631,905 634,922 526,751 491,222 445,194 379,896 308,651 565,154 326,978 1,710,814 1,635,528 1,246,814 904,900 1,352,744 Number or returns ε adjusted gross York \$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more \$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$20,000 \$15,000 under \$20,000 \$20,000 or more Ill returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$6,000 under \$10,000 \$10,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$6,000 under \$10,000 \$10,000 under \$12,000 Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Saiaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

				All returns	ums		İ				Jon	t returns of hus	Joint returns of husbands and wives	ves		
Size of adjusted gross income	Number of	Adjusted	Salanes and wages (gross)	s and gross)	Total	Number of exemptions	Total income	Tag .	Number of	Adjusted	Salanes and wages (gross)	and pross)	Total	Number of exemptions	Total income	al e tax
	retums	less deficit	Number of returns	Amount		than age or bindness	Number of returns	Amount	returns	less	Number of returns	Amount		than age or bhindness	Number of returns	Amount
	(1)	(2)	(3)	(4)	(2)	(9)	6	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
North Carolina					-											
Total	2,079,946	22,045,156	1,886,174	18,653,341	5,243,910	5,052,283	1,494,585	2,620,772	1,155,400	17,224,473	1,047,034	14,612,101	3,981,562	3,840,350	947,807	2,140,211
Under \$2,000 500 under \$4,000 50,000 under \$5,000 50,000 under \$6,000 50,000 under \$6,000 51,000 under \$1,2000	290.470 279.617 255,644 247,466 156,171 149,153	207,384 814,491 1,322,097 1,734,127 1,397,769	237,065 246,446 236,490 226,295 136,274	288,472 729,171 1,212,641 1,497,111 1,70,226 1,484,124	432,305 467,180 497,263 630,389 436,962	413,583 440,388 469,027 592,629 409,985 425,840	.2.985 107.052 188,433 207,338 145,249	.30 10,401 58,664 94,266 98,918 140,801	46,422 57,661 85,555 124,075 100,338 99,859	_31,885 165,553 451,599 881,586 898,262 1,092,752	31,530 38,907 76,429 108,122 85,002 93,848	51,285 123,379 430,972 713,500 728,783 996,132	152,053 182,930 268,317 423,432 338,656 355,854	139,512 169,644 249,033 392,130 317,649 351,586	33.805 87.690 89.416 96.951	5.332 26.948 47.680 76.864
512,000 under \$14,000 \$16,000 under \$16,000 \$16,000 under \$16,000 \$18,000 under \$20,000 \$22,000 under \$30,000	135,400 133,693 98,386 79,305 110,613 69,998	1,752,810 2,009,190 1,664,789 1,498,551 2,481,537 1,906,690	128,437 128,856 93,742 17,174 107,298 66,422	1,588,942 1,870,371 1,545,129 1,351,777 2,276,721	428,980 423,209 353,231 250,624 381,375 251,741	416.825 417.168 350,614 249,617 380,077 240,308	133,539 133,494 98,187 79,305 110,414 69,798	162,485 213,890 179,080 179,381 324,611	116,281 117,746 92,832 73,166 105,006 69,674	1,506,273 1,769,428 1,371,089 1,384,282 2,333,380 1,897,346	110,785 115,347 114,33 101,906 101,906	1,376,660 1,672,605 1,463,460 1,253,777 2,182,653 1,606,704	404.670 404.247 343.953 240,762 371.874 250,968	390,763 398,206 341,336 239,954 370,576 239,734	114,420 117,547 92,633 73,166 104,807 69,474	127,501 177,220 158,963 160,394 304,371 274,166
\$30,000 under \$50,000 \$100,000 under \$100,000 \$200,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	53,921 16,333 3,238 485 465 7	1,960,498 1,096,188 420,189 138,529 29,211 11,236	43,63 13,343 2,751 40 40 6	1,186,161 580,045 225,894 46,264 8,372 507	183.582 59.781 12,448 1,749 166 22	176,077 56,727 11,697 1,558 144	53,791 16,327 3,238 465 465	364,831 290,941 148,968 61,465 13,469 5,633	47,980 15,282 3,047 430	1,738,031	43,132 12,748 2,631 384	1,178,222 564,435 217,283 43,806 *8,466	172,873 57,123 12,036 1,639	169.511 54.684 11.398 1.493 1.151	47,850 15,276 3,047 430	305,063 267,452 138,578 52,989
MI returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	653,858 575,510 350,146 245,791 254,641	1,399,830 4,076,039 4,326,110 4,219,101 8,024,077	556.682 525.888 334.317 235.387	1,339,231 3,538,390 3,967,409 3,872,934 5,935,377	1,050,782 1,413,317 1,063,231 825,616 890,864	1,000,754 1,324,859 1,041,396 818,668 866,606	166.376 484.881 343,930 245,592 254,106	26,172 236,106 402,247 467,390 1,488,857	123,569 290,482 273,941 225,943	222,618 2,142,497 3,439,680 3,884,144 7,535,534	83,114 256,876 261,428 218,476 227,140	249.657 1,798.241 3,159.583 3,603,050 5,801,569	405,460 959,928 954,180 795,306 866,688	378,103 889,865 936,288 788,557 847,547	*2,525 209,635 266,973 225,744 240,930	79,895 286,399 414,542 1,358,208
North Dakota																
Total	259,946	2,782,165	212,092	1,941,761	665,749	633,247	184,534	345,553	143,096	2,140,634	110,665	1,477,107	518,545	497,369	110,500	276,678
Under \$2.000 \$4.000 under \$4.000 \$4.000 under \$6.000 \$9.000 under \$8.000 \$9.000 under \$10.000 \$10.000 under \$10.000	34,305 40,227 37,358 20,264 15,890 19,120	-31,486 123,430 187,193 143,738 206,274	26,552 35,365 27,886 17,077 12,955 15,427	37,740 96,420 131,128 119,442 112,072 134,886	90.635 64.808 69.768 49.876 58.867	59,303 61,788 62,154 46,816 54,207	.59 17,743 27,061 16,209 13,648 18,005	344 1.884 8.826 8.433 10.276 16,712	8,721 5,456 13,581 10,090 14,431	-48,670 17,927 16,495 70,591 92,382 156,173	3,772 3,302 6,648 8,547 7,272 12,571	13,106 6,946 29,687 60,334 61,466 106,033	30,392 22,643 42,513 36,176 34,569	29,972 22,141 37,382 34,856 33,516 49,051	3,424 5,995 7,851 13,316	. 341 526 1,945 4,669 10,189
\$12,000 under \$14,000 \$16,000 under \$16,000 \$16,000 under \$18,000 \$20,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000	18,908 15,344 13,271 17,289 8,589	244,070 231,745 224,529 163,288 382,639 232,897	15,848 12,960 11,538 7,205 14,976 6,536	173,249 178,945 173,301 129,708 297,520	60,732 48,085 30,090 90,660 31,778	58,073 47,228 46,604 28,698 59,961 30,274	18,617 15,127 12,944 17,277 17,277	23,539 23,601 23,601 19,168 50,820 32,979	14,338 12,956 11,786 7,506 16,121 8,005	195,494 195,297 141,974 355,297 217,516	12,048 11,173 10,677 6,378 14,100 6,536	128,657 154,189 160,210 114,619 287,288 154,789	\$2,566 46,072 46,273 27,508 59,492 30,610	50,593 44,481 26,492 58,793 29,690	14,075 12,739 11,459 7,463 16,106 7,994	14,099 18,213 19,914 16,002 45,325 30,074
\$30,000 under \$50,000 \$100,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	7,201 3,055 463 	254,291 200,322 59,287 14,636	320	119,284 59,512 21,001	24,404 11,922 1,924 205	22,851 11,473 1,811 1,89	7,133 3,051 463 153 153	53,835 21,542 6,974	5,833 2,758 489 1 : 1	240,590 180,496 ••70,282	3,541	58,027 58,027 23,061	23,711	22.467	2,764	41,963 46,676 ••26,743
VI refurns, summary Univer \$5.00 \$5.000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000	90,748 57,296 44,701 30,551 36,650	165,970 400,218 549,268 522,638 1,144,072	71.282 48.554 37,123 25,855 29,268	172,598 324,204 389,920 400,168 654,870	158,843 129,162 141,583 105,268 130,893	148 538 123,340 133,500 101,310 126,559	27,020 47,700 43,180 30,079 36,555	4,513 25,250 47,673 57,064 211,053	22,004 34,791 34,791 34,216	4,610 194,115 428,641 449,086 1,064,182	9.788 19.753 29.816 23.031 28.277	31,876 139,662 308,264 355,444 641,861	76,363 89,930 126,238 98,620 127,394	71,163 86,704 120,213 95,214 124,075	970 16,357 33,298 25,754 34,121	354 7,127 32,144 46,273 190,780
Footnotes at end of lable																

of Adjusted Gross Income and States-Continued Size income Tax, by Table 5.5-All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and All figures are estimates based on samples-money amounts are in thousands of dollars)

251,974 303,238 427,492 445,888 445,886 643,684 658,726 375,741 163,250 40,951 51,451 2.696 87.146 526.588 .032.864 .894.913 .311 2.259 11,410 23,898 42,925 61,731 70,433 85,885 90,893 177,607 96.385 57.197 91.148 63.208 19.792 1,076 36,801 35,647 16,219 62,070 Amount 9 ă Total income ta 211.543 207.231 231.664 196.353 323.907 152.367 16,175 251,672 474,854 535,337 662,407 23.941 23.941 39.782 48.026 50.913 9,919 8,734 2,017 490 62 35,608 7,875 1,375 1,32 47 5.699 17,452 11,513 2,273 14,390 97,537 27,529 14,346 33,930 Number of returns Number of exemptions other than age or bindness 152.289 213.950 311.417 409.762 507.069 588.407 721.871 776.705 837.675 722.651 170,144 560,005 32.496 34.635 30.406 4.651 427 71,863 86,154 150,386 236,434 164,274 198,692 147,243 169,089 145,146 201,037 29,756 7,710 1,626 195 255,783 153,328 135,325 198,673 938.565 477 117 649 998 432 4 181,557 261,410 367,195 454,099 525,126 605,295 745,897 788,738 851,143 736,038 190,123 562,933 543,033 142,761 32,616 5,144 505 212,288 154,977 171,657 147,544 204,615 07.368 32.546 8.126 1.816 223 81 Total number of exemptions 922 465 433 678 302 2,118,766 82,578 96,713 172,496 245,690 185,004 293,985 488,496 460,224 406,619 469,442 and 566.9 222.4 1,699.4 2,027.6 133 397,075 2,104,324 5,496,630 8,756,708 17,040,098 2,530,544 2,979,940 3,484,288 6,673,341 3,948,996 501.243 501.243 587.574 176.523 21.102 7.361 78.899 186.578 472.541 684.431 078.951 37,384 77,738 194,985 350,763 389,466 475,322 605,225 652,743 755,308 739,025 213,537 714,011 310,650 140,504 41,508 4,384 617 719 682 682 941 33,796,834 5 241.6 808.3 369.6 857.5 12) Salanes and wages (gross) Joint 31,108 66,680 99,488 91,305 126,223 155,110 205,910 201,950 224,504 191,387 313,675 150,069 28,114 29,857 6,722 1,193 1,06 44 132,683 282,121 457,263 521,598 529,782 18,569 7,083 25,005 44,996 53,929 43,012 48,729 45,478 44,694 39,964 56,930 28,852 5,287 5,735 402 48 48 Number of returns 63.204 10.821 14.467 20.832 726,495 716,143 814,419 798,869 337,057 885,921 268.293 268.293 590.460 835.036 1.247.120 759.262 123.296 947.781 748.040 286.135 ,202,096 ,369,998 ,022,658 378,104 86,111 91,516 99,610 288,332 438,803 475,489 573,958 577,184 262,555 137,557 40,341 33,197 1,025,852 1,606,397 2,023,487 4,387,589 1,239,394 Adjusted gross income less deficit 354 2,486 6,041 9,366 0,608 (10) 35,608 7,899 1,377 1,32 52.084 82.861 113.822 117.682 138.732 167.771 212,338 208,051 231,930 197,866 326,830 82.4.28 23,266 33,929 58,796 61,945 52,703 51,790 47,606 47,954 42,341 60,435 95,898 134,741 128,875 116,735 134,899 511,148 8,784 2,017 2,017 490 62 Number of returns 175, 329, 480, 537, 566, 6 19.563 79.904 136.033 267.172 373.887 498,859 578,004 569,161 096,330 731,002 080.467 724.326 400.651 187.957 46.476 64.478 47,926 456,289 129,228 379,291 3304 27,793 45,128 62,416 67,964 95,258 87,636 94,131 95,156 186,756 146,319 70,062 21,901 25,171 13,274 126,274 205,793 234,351 944,052 æ ř Number of returns 342 273,084 281,029 339,043 329,884 335.842 290.397 283.424 232.872 349.469 167.928 38.542 38.542 8.464 1.548 149 58 330,238 780,001 819,481 652,938 716,677 .228 42,355 98,911 98,285 87,829 69,142 75,109 55,483 50,677 43,416 62,728 33,793 31,553 9,732 2,265 537 68 91,125 236,483 170,749 123,078 6 5,187 0,745 1,410 4,896 460 460 175,260 192,286 242,099 317,663 214,375 198,231 685.184 633.909 614.435 706.746 813.868 804.308 906.603 906.603 915.931 784.985 207.691 586.087 1,560,585 1,893,557 2,114,962 1,84,301 2,517,651 222,526 166,509 178,023 152,674 204,195 112,920 31,109 8,109 1,697 77 Number of exemptions other than age or blindness ,524,127 263 481 481 31.4 526. 26. 26. 26. 26. 26. (9) 924,164 922,302 931,814 801,896 530,466 590,512 558,153 150,059 33,985 5,472 5,472 207 706.475 062.760 184.879 221.928 569.400 727,683 715,086 700,599 769,529 856,338 826,631 195,419 208,823 269,589 332,297 235,501 205,886 240,795 175,349 180,591 155,072 209,020 34.271 34.271 8.635 1.909 235 91 255 Total number of exemptions 880,398 571.3 570.2 523.1 434.5 3 2,259,892 5,602,310 9,368,891 10,588,022 18,213,772 559,649 1,168,210 1,479,263 1,897,948 2,757,132 3,311,719 3,996,031 4,099,917 4,096,407 7,143,122 4,312,974 444 9991 1338 138 933 760,817 769,141 804,018 770,587 723,717 123,304 281,706 520,854 704,901 738,080 653,255 839.288 337.415 148.456 45.896 10.975 4.440 681,647 1,687,198 1,765,683 1,992,135 3,347,781 46.032.886 ₹ 351.4 585.9 603.7 186.3 4 Salanes and wages (gross) 31,796 7,009 1,288 1,288 994,233 792,895 788,065 633,171 675,137 86.590 99.996 116.101 108.570 82.265 61.816 Number of refums 467,621 400,081 314,519 277,705 327,202 315,900 324,996 280,690 274,758 224,892 335,839 163,703 61,253 53,227 48,168 41,619 57,993 29,525 27,588 7,405 1,661 435 435 21 238,935 148,105 17,978 3 2.482,502 6.569,993 10,275,478 11,420,332 22,328,217 978.556 853.363 872.437 836.133 390.325 928.131 344.204 682.579 833.012 622.321 773.772 380,202 1,414,543 1,851,131 2,231,543 3,175,076 3,650,225 4,373,237 4,379,017 4,467,620 7,844,680 4,593,472 285,133 096,067 429,261 97,885 114,676 176.580 642.589 293.295 151.870 44.585 42.135 668,927 1,994,102 2,139,876 2,174,386 Adjusted gross income less deficit (2) 885.384 826.316 656.225 721.020 336,637 292,465 283,690 235,494 352,392 169,232 38,608 38,608 8,488 1,550 149 58 119,760 117,441 137,774 120,844 92,506 70,019 75,329 56,791 51,428 44,244 52,750 34,417 529,189 461,195 363,754 318,597 354,165 334,255 9,782 2,265 537 68 68 274,413 274,413 172,095 125,716 141,838 1,230,461 Number c returns ε adjusted gross \$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more \$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$20,000 \$15,000 under \$20,000 \$20,000 under \$20,000 MI returns, summery Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more Ohio \$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000 Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$6,000 \$8,000 under \$10,000 \$10,000 under \$12,000 Footnotes at end of tabi Size of

Table 5.5-All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States-Continued All figures are estimates based on samples-money amounts are in thousands of dollars]

				All reb	returns						ao?	Joint returns of hus	husbands and wives	8		
Sze of adjusted gross moome	Number of	Adjusted	Salanes and wages (gross)	1		Number of exemptions	Total moome	a a	Number of	Adjusted	Salanes and wages (gross)	and pross)	Total	Number of exemptions	Total moome tax	ž
	refume	less deficit	Number of returns	Amount	number of exemptions	than age or blindness	Number of returns	Amount	refums	less deficit	Number of returns	Amount	exemptions	than age or bindness	Number of refums	Amount
	(1)	(2)	(3)	(4)	(2)	(9)	6	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Oregon																
Total	987,121	11,815,359	862,570	9,447,258	2,495,557	2,373,520	728,656	1,499,678	549,276	9,004,455	473,047	7,159,924	1,916,784	1,823,803	446,339	1,184,621
Under \$2,000 \$2,000 under \$2,000 \$4,000 under \$6,000 \$6,000 under \$10,000 \$10,000 under \$10,000	110,839 129,961 98,055 97,499 90,892 68,955	40,178 377,400 491,592 691,699 812,722 768,848	91,379 113,605 71,958 87,761 81,295 59,450	109,808 316,146 336,935 559,736 697,302 612,939	215,845 215,845 235,837 195,166 179,509	147,450 195,140 192,641 220,493 187,692 170,447	*650 52,596 57,228 75,692 86,611 66,638	1,089 5,367 17,468 40,646 67,219 73,564	17,469 29,023 40,600 46,421 36,282 42,806	48,757 77,480 208,277 323,531 329,408 478,518	5,207 22,119 25,590 39,422 34,554 36,092	13,119 53,957 124,150 232,968 291,946 360,844	65,089 88,406 132,927 166,151 120,232 144,378	51,866 78,063 119,048 151,450 117,741 136,422	7,630 27,133 34,492 60,820	*740 1,277 8,095 17,871 36,223
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$20,000	61,041 67,354 44,897 79,471 37,210	797,438 1,012,260 758,003 994,799 1,781,386 1,007,751	56,353 64,967 41,220 48,830 73,387 32,427	696,630 929,427 695,362 861,639 1,583,059 747,395	182,671 217,638 155,027 167,290 281,009 124,109	173,940 215,817 150,887 164,062 275,142 119,927	60,738 67,345 44,448 51,887 79,455 36,581	79,338 107,983 85,459 118,418 233,233 147,697	43.571 53.821 38.905 44.230 75.915	572,101 809,352 659,197 943,126 1,699,642 933,653	39,103 52,597 37,083 70,674 30,337	483,816 749,049 628,428 766,132 1,523,515 710,314	156,023 193,591 143,445 152,005 275,950 117,655	147,292 192,598 140,133 149,604 270,706 113,473	43,268 52,812 38,656 43,971 75,899 34,491	49,999 79,897 68,522 96,146 217,605 137,047
\$30,000 under \$50,000 \$10,000 under \$10,000 \$10,000 under \$20,000 \$500,000 under \$50,000 \$500,000 under \$1,000,000 \$1,000,000 or more	37,507 9,670 1,493 32 32 32	1,339,342 646,314 187,643 82,022 21,230 4,731	31,600 6,923 1,150 236 26 28	921,860 274,721 76,193 23,659 3,872 3,872	123,590 36,205 5,025 1,049 100	120,107 34,100 4,660 927 81	37,392 9,571 1,493 32 32	241,586 167,634 67,634 34,576 9,139 2,190	35,239 8,884 1,314 273 **27	1,258,166 591,242 165,172 74,278	29.491 6.430 1.055 232 232	968.034 255.500 71.219 23.288 3.675	120,377 34,673 4,787 1,003	117,008 32,953 4,481 890 175	35.124 8.785 1.314 2.73	224,164 149,510 57,514 31,184 *9,027
All returns, summary Under \$5,000 S5,000 under \$10,000 S1,000 under \$15,000 S15,000 under \$20,000 or more	285,396 241,850 161,646 132,547 165,682	617,979 1,795,613 2,026,057 2,305,291 5,070,419	240,185 205,813 146,645 124,175 145,752	571,330 1,448,597 1,737,626 2,058,371 3,631,334	473,623 548,703 468,577 433,558 571,096	431,411 512,005 450,288 424,865 554,951	76,464 196,313 159,022 132,034 164,823	12,004 119,787 200,292 264,470 903,126	62,495 107,300 112,440 110,893 156,148	102,987 796,951 1,429,920 1,932,374 4,742,223	37,216 89,676 100,785 107,127 138,243	111,674 604,456 1,196,760 1,791,508 3,455,525	207,550 365,255 392,353 397,089 554,537	181,493 336,675 375,170 390,879 539,586	.635 69,264 110,147 110,380 155,913	741 27,242 123,252 207,534 826,051
Pennsylvania																
Total	4,527,499	56,911,542	4,155,085	46,283,367	11,377,399	10,833,629	3,639,958	7,771,283	2,450,072	42,715,122	2,212,529	36,340,992	8,498,935	8,165,087	2,157,710	6,106,434
Under \$2,000 \$4,000 under \$4,000 \$4,000 under \$8,000 \$5,000 under \$8,000 \$5,000 under \$10,000 \$10,000 under \$12,000	497,076 522,918 460,284 354,006 354,269	285,333 1,519,540 2,378,839 3,205,899 3,171,363 3,880,176	445,573 425,624 391,817 389,939 318,583 323,255	484,034 1,171,339 1,831,609 2,633,121 2,743,529 3,336,578	657,511 883,579 878,044 929,722 936,242 923,873	636,692 763,237 773,222 847,643 896,354 874,874	6.066 202,527 380,605 415,427 332,494 350,990	2,205 17,658 110,715 221,774 254,942 382,814	43,471 104,658 128,309 150,026 186,996 185,772	-105,404 300,942 646,588 1,042,439 1,681,650 2,037,094	25,110 71,119 91,667 114,740 170,648 167,117	78,717 188,613 379,130 734,421 1,465,346 1,713,878	134,495 343,084 414,862 500,097 703,777 675,877	126.501 288.282 360.180 449.676 676.855 638.773	52,124 111,850 165,906 183,092	1,604 5,906 33,535 90,714 147,688
\$12.000 under \$14,000 \$16.000 under \$16.000 \$16.000 under \$18.000 \$20.000 under \$25.000 \$25.000 under \$25.000	341,187 329,190 285,609 236,665 374,570 169,200	4,413,531 4,932,537 4,827,062 4,490,035 8,325,962 4,599,176	327,625 320,140 271,478 227,139 361,629	4,030,136 4,564,202 4,372,413 4,131,674 7,523,339 4,083,326	940,490 1,007,372 862,278 771,109 1,224,536 571,164	914,223 988,576 836,053 755,994 1,210,236 563,257	339.881 328,755 284,102 236,265 374,371 167,896	463,511 547,748 576,208 570,897 1,174,682 719,154	230,775 258,864 227,450 213,481 348,113 160,786	2,984,803 3,887,463 3,844,803 4,054,697 7,743,342 4,368,543	220,763 252,494 215,661 205,911 336,171 156,501	2,689,302 3,647,944 3,520,307 3,739,879 7,047,664 3,967,369	773,979 909,133 771,503 739,753 1,194,286 554,239	752,925 896,297 758,803 726,545 1,181,484 549,651	229,690 258,429 225,943 213,282 347,914 159,482	269,809 389,157 418,640 494,145 1,060,610 674,304
\$30,000 under \$50,000 \$100,000 under \$50,000 \$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	166.806 45.052 8.371 1.622 165 56	6,143,973 2,966,353 1,081,932 456,294 108,992 124,544	147,090 35,854 6,685 1,293 127 42	4,847,401 1,749,576 178,119 25,966 9,352	592,886 171,712 30,280 5,858 562 181	578,170 161,278 27,809 5,179 477	165,354 45,041 8,341 1621 165 56	1,184,341 827,035 393,962 204,371 53,678 65,590	159,582 42,640 7,519 1,445 146	5,872,168 2,812,188 967,481 406,566 95,375 74,386	142.247 34.786 6.221 1.220 1.220 32	4,726,456 1,711,057 5,26,886 170,434 24,805 8,786	582,392 166,580 28,726 5,476 5,29	569,473 157,519 26,636 4,904 454 129	158,130 42,629 7,513 1,445 146	1,119,813 780,798 350,241 182,279 46,596 40,595
All returns, summary Under \$5000 \$5,000 under \$15,000 \$15,000 under \$55,000 \$55,000 under \$50,000 \$20,000 or more	1,259,397 1,055,340 872,455 674,465 765,842	2,875,941 7,685,033 10,864,774 11,678,568 23,807,226	1,061,036 910,500 823,561 646,076 713,912	2,502,945 6,360,688 9,766,789 10,670,215 18,982,732	1,953,574 2,331,524 2,392,798 2,102,324 2,597,179	1,753,214 2,164,134 2,302,858 2,066,862 2,546,561	396,042 941,077 887,541 672,353 762,845	64,494 542,800 1,127,095 1,414,082 4,622,813	203,703 409,757 552,362 563,980 720,270	444,710 3,121,503 6,998,870 9,809,969 22,340,050	131,004 342,280 520,625 541,321 677,299	400.417 2,445,810 6,247,973 9,063,337 18,183,456	645,772 1,450,543 1,919,170 1,951,075 2,532,375	558,255 1,343,239 1,850,082 1,923,261 2,490,250	17,272 312,704 548,368 562,068 717,298	2,657 129,103 610,214 1,109,224 4,255,236
Footnotes at end of table									1							

Table 5.5-All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States-Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

				All returns							Jon	it returns of hu	Joint returns of husbands and wives	ves		
Number o	75	Adjusted gross income	Salanes and wages (gross)		Total number of	Number of exemptions other	Total income tax	al tax	Number of	Adjusted gross	Salanes and wages (gross)	and gross)	Total	Number of exemptions	Total income t	rg.
and a		deficit	Number of returns	Amount	_	than age or blindness	Number of returns	Amount	refurns	deficit	Number of returns	Amount		than age or bindness	Number of returns	Amount
0	H	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
88	85,429	4,429,605	352,650	3,858,025	933,928	887,043	301,210	565,717	195,073	3,314,121	179,993	2,895,753	699,730	671,309	177,062	439,583
440000	45,098 49,911 39,311 39,805 36,989 30,902	31,662 149,554 193,958 278,018 334,139 338,552	41,569 44,785 32,848 35,685 31,604 28,251	51,689 127,395 165,615 242,183 274,892 296,928	52,901 76,037 67,631 71,577 85,275	51.591 69.247 61.451 63.995 75.653	22,122 29,805 38,273 35,935 30,827	1,751 10,513 20,476 29,042 34,481	2,231 6,327 9,583 12,268 16,390 17,331	-5,862 21,037 46,273 85,717 167,682 191,137	1,065 5,928 7,883 9,128 15,572 15,655	4,513 18,933 35,036 62,199 136,070 164,984	5,641 21,776 35,287 34,905 63,394 60,378	5,328 21,552 31,589 29,007 56,998 56,838	2072	246 3,280 9,318
444-4-	24,981 25,071 20,036 19,078 29,099	322,864 373,913 337,713 360,661 642,979 314,988	23,920 23,843 19,597 18,558 27,515 11,335	298,505 336,967 310,409 335,322 577,768 295,271	79 925 90 621 64 636 66 155 106,767 36,002	77.703 88.010 64.157 104.575 35.886	24.964 25.042 20.036 19.042 29.056 11.560	30,857 37,690 38,951 44,321 84,800 48,800	18,944 22,197 17,569 18,494 27,915	246.055 330,736 295,882 349,883 616,673	18.653 21.307 17,159 16.008 26.874 9.921	231,975 300,683 274,677 325,523 569,744 257,867	70,745 85,862 60,630 65,194 104,939 34,385	68,922 83,831 60,426 63,989 103,360	18,927 22,168 17,569 18,458 27,872	20.754 31.329 32.034 42.674 80.222
	10,246 3,476 688 145 12	368,896 237,471 91,461 40,138 7,552 5,086	2,933 2,933 569 121 121	308,662 162,689 52,283 19,408	41,692 13,633 2,648 515 42 8	39,325 12,653 2,439 451 35	10,222 3,475 686 145 12	62.780 65.714 32.523 16.570 3.898 2.523	9,844 3,141 621 141	355,881 212,790 82,538 -45,615	9.281 2.711 523 *125	297.627 147.072 47.934 **20.918	40.519 13.039 2.505 531	38.152 12.214 2.335 **470	9.820 3.140 619	80.645 57,100 28,847
=0.000	97,773 97,773 69,337 50,731	258,725 728,606 855,531 878,172 1,708,571	100,436 85,955 65,113 49,056 52,090	244.275 617,499 776,568 801,462 1,418,221	162,607 190,814 204,951 174,249 201,307	150,150 171,787 198,620 171,117 195,369	33,856 92,284 69,245 50,666 55,159	4,829 56,979 84,545 101,755 317,608	14,104 34,695 48,301 46,234 51,739	39,391 275,456 610,606 803,087 1,585,582	11,313 28,263 46,050 44,932 49,435	41,862 214,889 558,912 738,929 1,341,161	48.138 112.865 175.801 167.008 195.918	44,127 100,347 171,269 164,737	. 915 30,118 48,209 46,169 51,651	12,767 51,776 89,746 285,211
	_															
1,03	039,072	11,045,393	958,665	9,503,553	2,656,937	2,569,327	776,425	1,272,203	260,987	8,449,851	998.860	7,230,518	1,961,489	1,899,727	485,656	1,026,277
55555T	129,314 120,860 125,426 122,813 115,206 76,386	89.264 374.856 621.817 838.151 1,056.901 840,325	116,335 110,351 114,114 111,505 107,182	132,691 320,950 554,083 759,901 955,899 733,215	176,997 197,105 267,185 298,995 297,831 251,789	174,093 180,571 252,105 282,069 293,584 246,375	49,831 83,723 106,937 111,266 74,174	4 898 26,481 46,621 84,819 77,402	10,586 17,619 41,120 50,228 66,931 56,594	201.691 201.691 343.006 621.612 621.807	.10,789 35,939 42,138 62,834 52,456	10.907 *23,041 176,403 300,668 559,492 553,376	34.281 51.308 146.470 177.825 223.092 215.523	34,269 40,550 136,768 165,883 219,951 212,651	.5 38.643 65.483 54.382	11.220 10,778 39,087
00040N	69,020 60,361 55,622 42,055 66,174 28,888	890,594 912,104 947,671 800,071 1,471,942 787,545	56,346 56,346 54,437 38,645 63,865 28,301	813,172 807,458 879,613 721,689 1,339,156 716,838	197,996 210,271 184,545 152,954 228,933 92,446	194,794 199,643 181,815 151,300 225,743 91,603	69,020 59,284 55,512 42,005 65,944 28,888	91,702 93,357 104,820 93,572 189,606	54.04 56.915 56.942 56.442	705,736 845,326 877,508 767,362 1,413,291 723,484	51,489 50,299 37,569 61,369 25,805	653.014 748.385 826.394 702.682 1.286.686 660.236	175,876 202,537 175,443 151,250 151,250 87,449	173,780 193,015 172,713 149,596 86,606	54,838 54,838 50,374 50,212 56,387	65.990 83.361 88.461 179.438
_	1,263 1,263 1,263 1,6	696,833 468,615 169,661 61,443 9,983 7,617	15,166 5,272 1,047 175 16	425,097 252,404 70,088 17,495 3,230 574	67,876 26,586 4,558 799 15	65,561 25,077 4,210 7,23 51	19.304 7.035 1.263 213 76 5	119,532 125,895 61,535 26,821 5,015	17,936 6,366 1,157	638,279 424,960 154,553	14,538 4,943 1,005 1190	397,055 243,991 67,327 **20,662	64.519 25.134 4.357 *859	62,833 23,900 4,062 -7,74	17.827 6.365 1,157	108.528 112.096 (*54.950
88127	309,784 302,835 174,596 128,848 123,009	737,716 2,243,272 2,157,051 2,233,713 3,673,640	279,624 279,863 163,360 121,971 113,847	680,406 2,043,117 1,921,468 2,033,679 2,824,682	482,936 755,177 546,895 450,680	457,328 725,094 533,361 440,586 412,978	92,804 260,958 172,384 127,611	14,764 148,065 206,893 247,960 654,520	50,435 136,049 137,884 121,102 115,517	136,856 1,065,304 1,716,526 2,101,213 3,429,951	34.927 123.070 128.860 114.853 107.850	104,933 965,578 1,551,980 1,931,871 2,676,156	143,703 489,273 483,755 436,874	129,650 467,771 474,975 426,780	*7.876 107.067 135.672 119.865	.653 50.442 148.813 227.939 598,430
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Table 5.5-Ali Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States-Continued All ligures are estimates based on samples—money amounts are in thousands of dollars)

				All returns	rns						Jon	Joint returns of hus	husbands and wives	es		
Size of adjusted gross income	Number of	Adjusted	Salanes and wages (gross)		Total	Number of exemptions	Total income 1	lax	Number of	Adjusted	Salanes and wages (gross)			Number of exemptions	Total income t	tax
	returns	less deficit	Number of returns	Amount		than age or blindness	Number of returns	Amount	returns	less deficit	Number of returns	Amount		than age or blindness	Number of returns	Amount
	ε	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
South Dakota																
	259,719	2,620,049	201,369	1,906,298	718,904	860,692	188,699	314,912	148,682	1,975,220	112,368	1,435,353	568,951	525,567	115,856	246,553
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000	36,782 30,641 22,789 37,891 30,091 20,346	92.756 115.401 284.530 270.930 224.221	28,166 21,628 15,798 26,970 25,226 17,592	53,268 62,399 65,288 182,760 200,995 174,525	71,888 52,073 54,473 95,174 91,686	67.568 42.859 44.638 85.235 82.245 59.628	14,165 14,660 32,930 27,445 19,584	1,337 3,335 15,228 20,613 17,446	11,343 10,887 16,987 16,970 15,570	18,427 56,226 112,864 152,738 171,988	5518 2,663 6,638 9,208 15,433	26,615 5,645 22,928 57,439 121,965 127,628	40,920 24,609 36,745 72,730 58,336	37,679 17,990 29,399 54,475 67,538 54,026	. 40 11,472 14,380 14,836	.46 328 2.785 7,792 10,428
\$12,000 under \$14,000 \$16,000 under \$16,000 \$16,000 under \$18,000 \$20,000 under \$20,000 \$20,000 under \$20,000	15,766 13,206 13,907 9,559 13,110 6,870	202.470 197.793 234.332 181.285 286.053 184.854	13,632 11,977 11,233 7,595 11,033 3,952	167,065 169,298 176,223 139,619 223,591	56,990 43,867 46,988 34,857 48,911 26,561	54.242 45.259 33.194 47.889 25.598	15.674 12.865 13.544 9.516 12.768	17,872 20,178 24,912 21,182 38,807 27,733	12,489 12,115 12,863 8,358 11,041 6,782	160,161 181,427 216,537 158,370 240,200 182,469	11,440 10,954 10,564 6,981 9,865 3,952	138,689 153,317 163,589 128,441 201,052 99,811	49.975 42.618 44.658 33.104 45.924 26,415	48,256 41,044 43,526 31,993 45,778 25,510	12,397 11,774 12,500 8,348 10,699 6,709	12,551 17,707 22,258 17,375 29,585 27,191
\$30,000 under \$50,000 \$100,000 under \$100,000 \$100,000 under \$200,000 \$500,000 under \$100,000 \$1,000,000 under \$1,000,000	6,336 2,042 331 46	233,239 134,416 43,221 12,076	4,705 1,550 270 37 37	105,886 63,574 16,813 4,500	21,938 7,978 1,352 1,74	20.469 7.634 1.255 1.59	2013 2013 328 46	44,038 37,267 16,899 5,733	5.909 2.009 317 *48	215,629 132,367 41,425 14,690	258 258 365 365 365 365 365 365 365 365 365 365	103.709	20,799 7,910 1,318	19,355 7,598 1,226 1,74	5,890 1,980 314 148	40,556 36,475 16,237 • 7,238
All returns, summary hotels Scoop under \$5,000 under \$10,000 \$5,000 under \$10,000 \$1,000 under \$15,000 \$5,000 on more \$20,000 or more	78.065 80.129 43.540 29.244 28.741	78,916 602,531 534,807 505,294 898,501	55,968 61,820 37,987 24,042 21,552	138,891 425,818 438,546 388,085 514,859	146,592 218,702 144,522 102,152	130,014 192,781 137,269 97,602 103,026	21,218 68,023 42,655 28,528 28,275	2,641 37,919 46,571 55,019 172,762	22 027 38 354 38 739 26,556 26,566	429,268 459,214 826,780	10.883 28.583 30,456 22.450 19.996	42.501 192.291 351.991 359.684 488.885	79.629 158.077 130,965 97,726 102,554	69,153 137,928 124,809 94,036	28.500 25.973 25.673	141 10,809 32,627 47,692 157,284
Tennessee	1610014	17 568 751	1478 208	75 757 95	708 871 7	4 007 647	187 043	228	418 008	13 775 100	90	700 00	446	100000	100	4 4 4 4 4
Under \$2,000 \$2,000 under \$1,000 \$4,000 under \$1,000 \$6,000 under \$10,000 \$10,000 under \$12,000	199,047 198,290 204,091 184,269 150,028 124,883	112,775 581,986 1,039,704 1,291,109 1,343,049	158.656 170.526 190.637 175.782 146.351	216.160 483.492 958.967 1,230.774 1,248.482 1,295.462	338,907 353,165 465,167 473,435 363,878 371,187	312.909 320,495 465,849 354,039 361,346	72,947 123,865 156,822 142,713	. 606 5,586 44,430 68,929 110,649	46.223 32.897 79.373 83.860 78.375 64.061	-34,437 95,895 390,168 597,219 707,966	25.26 23.440 68.839 80.181 75.188	55,500 52,375 329,713 571,316 651,904 883,572	170,758 112,354 294,338 302,325 264,829 310,397	265,296 297,993 260,960 303,052	18.083 10.646 71.060 83.403	.,606
\$12,000 under \$14,000 \$16,000 under \$16,000 \$16,000 under \$18,000 \$20,000 under \$20,000 \$20,000 under \$20,000	117,956 85,617 80,272 54,689 102,893 53,406	1,545,373 1,289,671 1,388,459 1,033,805 2,280,520 1,441,430	113,511 80,596 79,004 53,351 97,487	1,462,533 1,199,380 1,334,713 986,310 2,095,193 1,275,914	366,006 276,013 245,898 166,659 339,422 193,459	363,090 272,396 244,790 165,663 332,532 191,347	117,030 85,402 80,206 54,553 102,893 53,200	155,017 136,337 164,152 124,899 309,144 223,143	95,185 77,242 84,920 50,976 99,375 51,836	1,247,047 1,162,375 1,108,372 964,910 2,205,684 1,401,230	93,457 74,577 63,652 49,638 94,502 50,486	1,184,465 1,109,958 1,075,118 921,311 2,033,398 1,241,666	331,942 262,808 220,182 160,531 335,306 187,983	330,274 260,299 220,182 159,535 328,416	94,459 77,027 64,854 50,840 99,375 51,636	113 889 116,453 120,833 114,157 297,033 216,827
\$30,000 under \$50,000 \$100,000 under \$700,000 \$100,000 under \$200,000 \$500,000 under \$100,000 \$1000,000 or more	37,314 13,421 3,230 541 42 25	1,355,575 878,623 414,427 142,227 27,554 53,482	28.213 10,343 2,714 453 38 23	933,556 450,677 219,427 57,981 6,899 1,943	132,004 49,390 12,125 1,953 141 85	126,726 47,357 11,166 1,818 127	37,166 13,421 3,230 540 42 25	261,991 245,808 156,195 61,584 14,009 31,746	33,571 12,410 2,976 475 38 38	1,225,655 807,487 385,369 125,628 25,056 39,051	26,790 9,748 2,538 412 36	896,954 428,993 209,491 54,635 6,860 1,651	125,957 47,288 11,583 1,841 133	121,178 45,759 10,744 1,742 122	33,423 12,410 2,976 474 38	229,413 221,022 144,470 53,832 12,719 22,840
MI returns, summary. Under \$50.00 Under \$50.00 \$50.00 under \$10.000 \$51.000 under \$15.000 \$51.000 under \$20.000 \$20.000 or more	488,266 447,459 280,293 183,124 210,872	1,114,508 3,254,115 3,458,772 3,147,516 6,593,839	413.050 428,902 265,805 179,270 191,271	1,086,001 3,051,875 3,252,322 3,026,076 5,041,581	934.293 1,060,259 661,873 563,890 728,579	856.913 1,032,504 846,806 560,479 711,145	110,031 386,327 277,445 182,723 210,517	15,272 214,928 333,964 370,706 1,303,620	128,259 192,469 212,757 159,627 200,702	286,230 1,470,580 2,653,947 2,749,191 6,215,161	93,236 179,678 205,173 156,881 184,531	312,850 1,347,958 2,524,250 2,650,174 4,873,648	456.144 688.460 762.678 523.182 710.165	403,399 669,929 751,355 521,967 693,894	10,707 139,093 211,357 159,226 200,353	1208 57,010 227,377 305,812 1,196,156
			1				1									

Table 5.5—All Returne: Adjusted Gross Income, Salaries and Wages, Exemptions, and income Tax, by Size of Adjusted Gross Income and States—Continued In Types are estructed based on samples—more amounts are in possess of colors;

				All reh	returns						Jon	Joint returns of husbands and wrves	bands and www	98		
Size of edjusted gross income	Number of	Adjusted	Salanes and wages (gross)	and gross)	Total	Number of exemptions	Total	al 9 tax	Number of	Adjusted	Salanes and wages (gross)	and gross)	Total	Number of exemptions	Total ncome 1	lax tax
	sump	less	Number of returns	Amount	exemptions	then ego or blindness	Number of returns	Amount	retums	less	Number of returns	Amount	5 2	than age or blindness	Number of returns	Amount
	(3)	(2)	(3)	(4)	(2)	(9)	6	(8)	(6)	(10)	(11)	(15)	(13)	(14)	(15)	(16)
Техае																
Total	4,855,352	59,660,489	4,358,082	49,045,869	12,943,044	12,385,800	3,559,138	8,739,438	2,726,313	46,118,094	2,449,250	38,059,152	9,825,984	9,438,502	2,234,176	7,048,684
Under \$2.000 \$4.000 under \$4.000 \$4.000 under \$6.000 \$6.00 under \$6.000 \$6.000 under \$10.000 \$10.000 under \$10.000	593,291 571,025 556,605 519,817 385,701 340,576	-70,263 1,714,631 2,785,803 3,629,651 3,415,297 3,748,499	514,454 496,055 499,877 446,957 362,211 316,090	627,786 1,433,773 2,435,464 3,083,190 3,147,993 3,382,718	892,154 1,133,223 1,287,764 1,347,619 1,011,889 982,630	842,579 1,031,878 1,215,181 1,247,914 976,925 952,142	3,944 213,110 334,251 432,343 361,113 337,421	6,486 20,445 103,690 199,376 269,736 348,413	93.205 137.602 202.657 227.479 207.228 225.392	456.641 419.417 1.019.875 1.596.320 1.840,192 2.479,233	57,936 107,326 180,247 190,174 193,436 212,281	134,550 321,648 857,737 1,306,900 1,672,824 2,272,171	306.026 536.949 761.454 833.560 701.996 804.446	267.623 486.418 719.065 759.027 676.287 786.296	52,866 151,943 182,656 222,237	5,566 *243 7,367 39,001 107,549 187,113
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$20,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000	308,349 303,012 247,536 215,072 354,578 172,942	3,998,253 4,539,131 4,187,780 4,081,461 7,909,011 4,713,439	282,097 281,922 233,356 201,196 330,677 156,827	3,551,138 4,175,255 3,754,014 3,691,889 7,057,755 3,931,970	980,403 958,416 800,167 729,491 1,220,549 580,138	945,737 941,353 780,928 715,506 1,197,096 566,260	302.073 301.787 247.535 213.964 353.970 172.789	390,696 493,461 484,799 497,918 1,097,495 742,410	230,775 245,576 206,815 196,252 326,395 162,638	2.994,009 3,683,497 3,504,870 3,726,452 7,282,575 4,432,848	213,918 228,764 198,119 164,282 309,787 149,192	2,704,853 3,417,535 3,211,019 3,381,301 6,649,486 3,750,764	858,870 878,774 722,089 702,826 1,182,710 562,063	833.161 682.110 708.982 691.256 1.161.853 549.887	225,747 244,351 206,814 195,144 325,787 162,485	257,033 365,515 380,456 437,487 977,159 688,007
\$30,000 under \$50,000 \$100,000 under \$50,000 \$100,000 under \$200,000 \$500,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	211,390 57,929 13,686 3,177 482	7,606,487 3,805,315 1,807,419 920,919 327,137 540,497	180,184 41,396 10,041 2,281 340 121	5,829,200 1,876,478 741,253 257,950 46,335 21,705	745,509 209,471 50,654 10,745 1,596 626	715,782 197,976 47,055 9,585 1,380 5,23	209,681 57,642 13,686 3,164 481	1,437,266 1,037,293 684,598 428,947 176,257 320,152	196,581 52,144 12,303 2,744 385	7,097,559 3,439,540 1,624,595 792,406 261,120 360,225	9,421 9,421 2,104 301	5627,966 1,750,274 697,647 242,208 40,786 19,482	717,036 197,501 47,893 9,642 1,416 533	692,877 188,201 44,836 8,910 1,249 462	196,175 51,857 12,303 2,733 385 142	1,325,691 927,226 607,858 363,861 139,587 231,966
All relurns, summary furder \$5,000 furder \$5,000 wrder \$1,000 \$5,000 wrder \$15,000 \$15,000 wrder \$15,000 \$15,000 wrder \$20,000 \$20,000 or more	1,431,494 1,194,945 801,869 612,676 814,368	2.835.528 8.639.591 9.962.948 10.592.176 27,630,225	1,245,797 1,075,757 739,270 575,391 721,867	3,091,134 7,637,073 8,939,274 9,615,740 19,762,647	2,649,693 3,022,956 2,433,558 2,017,549 2,819,288	2,455,626 2,858,851 2,360,496 1,975,170 2,735,657	358,565 986,196 791,618 611,162 811,597	59.594 540.139 975.863 1.239.423 5.924.419	322,232 545,939 577,766 527,044 753,332	367,492 4,051,672 7,237,212 9,150,849 25,310,869	245.479 483.640 537.798 499.566 682.767	811,753 3.481,906 6,578,546 8.408,334 18,778,613	1,193,725 1,946,260 2,089,758 1,877,247 2,718,994	1,084,152 1,824,268 2,038,190 1,843,615 2,648,277	14,529 373,487, 568,763 525,530 751,867	6,796 152,930 616,577 1,011,026 5,261,555
Utah																
Total	471,185	5,483,222	433,358	4,721,024	1,277,813	1,226,154	358,792	626,094	261,228	4,257,504	241,136	3,731,251	1,026,118	991,732	226,364	492,973
Under \$2,000 \$4,000 under \$4,000 \$4,000 under \$8,000 \$6,000 under \$8,000 \$9,000 under \$10,000 \$10,000 under \$12,000	61,707 49,133 49,056 54,207 33,956 36,532	38,665 137,756 242,188 379,438 304,548 400,056	54,348 44,421 45,227 49,699 31,426 32,942	67,331 125,277 213,400 340,966 259,750 333,937	86,460 69,986 86,194 122,584 80,245 101,540	78,783 63,798 75,888 117,248 76,597 96,885	32 20,421 38,435 49,151 32,147 35,091	285 1,602 11,583 23,383 23,952 34,715	7,729 7,250 13,455 26,273 17,345 21,324	-21,818 20,985 68,355 185,600 157,729 233,670	5,123 4,643 11,877 23,534 16,557 20,230	11,491 17,003 60,943 164,160 142,072 209,861	28,006 24,400 45,274 89,543 57,743	23,725 19,896 39,079 85,035 56,523 77,793	32 4.774 21.330 15.564 19.883	285 607 5.166 8.206 14,327
\$12.000 under \$14.000 \$16.000 under \$15.000 \$16.000 under \$18.000 \$20.000 under \$20.000 \$20.000 under \$20.000 \$25.000 under \$20.000	30,367 28,521 29,352 25,566 37,270 16,592	394,955 429,035 496,474 482,279 830,010 447,912	28,128 27,943 27,675 24,549 34,795 16,070	352.995 406.136 454.824 444.242 742.047 399,044	104,982 108,694 115,814 98,565 156,264 64,195	102,441 108,406 113,680 96,918 152,934 62,648	28,721 27,755 28,975 25,541 37,099 16,573	33,686 37,192 48,352 52,272 99,372 63,999	24,596 26,112 27,056 22,959 35,139 14,518	320,320 392,179 458,168 434,011 782,482 392,491	23,189 25,602 25,406 21,979 33,569	289,443 371,567 418,109 402,911 720,154 359,598	97.671 105.907 111.553 95.048 150.219 60.895	95,816 105,653 109,419 93,401 147,764 60,132	22.950 22.936 22.936 24.988	22,980 31,787 42,775 44,808 92,194 54,104
\$30,000 under \$50,000 \$100,000 under \$700,000 \$100,000 under \$200,000 \$250,000 under \$500,000 \$550,000 under \$1,000,000 \$1,000,000 or more	14.531 3.645 607 124 124	538,130 235,815 78,421 33,665	12,565 2,961 489 106	399,358 129,944 32,477 13,167 16,129	62,340 16,883 2,521 484 484	60.641 16.213 2.395 430 *49	14,460 3,642 607 123	94,456 55,099 27,040 13,542 5,563	36162 3613 567 115	483,716 233,889 73,560 30,696	2,943 467 99	385.878 129.247 31.506 11.209	59.628 16.819 2.451 465	58.547 16.149 2.342 413 ***	3,610 3,610 567 114	79.204 54.489 25.133 12.313 • 4.595
All returns, summery index 510,000 55,000 under 510,000 under 515,000 s15,000 under 515,000 s15,000 under 520,000 or more	139,056 109,003 80,725 69,613 72,788	304.350 798.244 995,568 1,207,231 2,177,830	125.516 99.605 74.644 66.593 67.000	306,538 696,196 879,213 1,112,920 1,722,166	204,920 240,549 264,656 264,939 302,749	185,176 227,138 257,376 260,954 295,510	42,485 97,701 76,872 69,211 72,523	7,578 53,227 84,085 122,132 359,072	21,035 51,017 59,060 62,987 67,129	26.550 364.302 744.451 1,093.897 2,008.304	15,496 46,238 56,307 62,994	54,071 341,597 681,984 1,009,906 1,843,693	74,425 170,541 235,561 255,060	63,016 161,242 230,973 251,109 285,392	932 40,768 55,207 62,587 68,870	352 13,912 51,404 105,272 322,033
Footnotes at end of table																

Table 5.5-Ail Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States-Continued

				₹	retums			1			100	t returns of hur	Joint returns of husbands and wives	25 Mumber of		ř
Size of adjusted gross income	Number of	Adjusted	Salanes and wages (gross)		Total of	exemptions other	Income	ži.	Number of	gross	wages (gross)	and gross)	Total number of	exemptions other		income t
	retums	less	Number of returns	Amount		than age or bindness	Number of returns	Amount	suna	less deficit	Number of returns	Amount	_	than age or bindness	Number o returns	to s
	0	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)	(21)	(13)	(14)	(15)	П
Vermont							945		i	000 707	9		102.020	Š	1	100
Total	186,862	1,895,462	162,264	1,525,908	464,734	012,12	130,700	213,129	27,4	1,424,029	CSO'DO	1,142,428	06,040	8.13	Š	1
Under \$2.000 \$2.000 under \$4.000 \$4.000 under \$6.000 \$9.000 under \$8.000 \$9.000 under \$10,000 \$10.000 under \$10,000	28,476 30,646 19,631 18,514 15,922 17,406	21,997 89,337 97,275 129,185 143,018 192,509	20,457 26,675 16,107 16,295 14,283 16,359	22,898 74,026 77,287 107,121 121,450 167,748	39,547 46,383 36,665 36,404 40,645 50,882	37,609 42,429 33,586 35,809 36,977 48,755	-691 10,589 13,432 16,219 15,042	4,195 4,195 9,478 11,353 17,135	3,526 4,948 6,450 5,705 12,556	-2,737 16,690 32,115 39,752 81,000 139,423	2317 3,064 3,592 4,244 7,689 12,024	4,661 10,229 17,237 27,700 66,165 120,500	10,645 15,058 20,570 22,982 32,145 44,183	10,089 12,843 17,824 21,813 29,168	- 6.00	1,712 3,435 8,344 12,021
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$20,000	11,485 9,711 7,299 7,869 10,432 4,754	148,352 145,168 123,921 147,591 223,813	10,475 9,058 6,648 7,383 8,861 4,168	127,666 132,913 108,403 130,218 190,769	36,425 36,346 26,483 29,193 38,449 19,085	35,107 35,590 26,003 28,308 36,854 18,430	11,287 9,710 7,296 7,869 10,363	13,921 14,132 13,546 16,678 31,118 19,305	9,327 8,612 6,744 7,536 9,690 4,417	120,336 128,978 114,673 141,353 217,463 120,743	8,669 7,959 7,161 7,161 8,662 4,099	104,719 117,808 101,198 126,066 186,604 103,461	32.928 34.745 25.928 28.749 37.239 18.342	31,962 34,130 25,448 27,864 36,043 17,886	ம் மி மி ∾்சி	9.129 8.611 6.743 7.536 9.621
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$500,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,288 1,288 142 30	183,724 81,465 17,762 7,878 2,722	4433 938 103	118,408 35,827 5,729	20,445 5,201 480 86 15	20,359 4,889 425 68 12	5,273 1,268 142 30 4	32,248 19,707 5,691 2,666 1,092	1.154	177.453 74.517 14.410 18.467	868 91 18:	116,065 33,688 5,154	19.648 4.924 427 *********************************	19.562	જે∸ •	154
All relums, summary Under \$5,000 \$5,000 under \$15,000 \$10,000 under \$15,000 \$15,000 under \$20,000 wrde \$20,000 \$20,000 or more	69,669 43,520 34,442 19,328 21,903	158,479 322,334 421,464 336,077 657,108	55,773 38,044 32,022 17,901 18,524	132,168 270,615 371,696 295,251 456,178	105,084 96,550 107,328 72,001 83,761	97,575 88,835 103,570 70,193	18,165 37,808 33,566 19,327 21,834	2,709 23,180 36,964 36,448	11,496 18,024 26,666 18,109 20,478	27.271 139.540 329.296 315,466 613,054	6,958 13,948 25,113 16,904 17,972	19.563 106.428 229.756 279.535 446,145	35,925 65,475 96,193 70,340 80,668	31,870 59,867 92,959 68,643 78,622	5,8,5,8	.80 25,932 18,108 20,409
Virginia Total	1,979,844	25.200.513	1,831,207	21,601,503	4,917,512	4,760,179	1,536,528	3,384,189	1,025,296	16,815,563	945,596	16,124,717	3,558,515	3,451,062	919,055	12
Under \$2,000 \$5,000 under \$4,000 \$5,000 under \$5,000 \$5,000 under \$10,000 \$5,000 under \$10,000 \$10,000 under \$10,000	251,544 173,162 235,824 186,022 155,562	161,334 504,349 1,181,135 1,295,308 1,396,028		295,485 443,837 1,050,444 1,134,086 1,379,318	330,948 273,214 456,534 408,096 394,250 365,112	327,243 259,886 428,688 396,565 372,380 351,025	73,112 77,633 168,769 150,928 141,359	. 895 6.809 52.280 84.788 107.863	22,272 25,259 55,538 86,982 92,174	77.664 72.838 280.844 470.597 826.108 648.059	14,126 19,895 46,833 59,731 76,377	58,107 231,055 398,057 653,386 759,665	67,059 88,203 163,493 206,261 306,666 266,091	65,777 81,113 165,588 201,439 290,764 254,922	127 19.647 53.369 87.540 77,418	127
\$12.000 under \$14.000 \$14.000 under \$16.000 \$16.000 under \$16.000 \$21.000 under \$20.000 \$22.000 under \$20.000 \$22.000 under \$30.000	136,446 117,830 110,228 86,667 165,694 74,128	1,778,388 1,763,509 1,867,114 1,645,473 3,639,890 2,003,286	130,109 113,963 103,089 82,908 157,066	1634,986 1622,228 1649,780 1,515,710 3,362,566 1,623,786	371,884 336,557 331,921 287,416 561,751	363,066 327,900 321,151 281,470 550,343	135,197 116,516 110,028 86,452 164,396 74,128	186,978 196,300 223,761 200,552 477,408 283,825	88,925 87,365 96,355 74,069 143,922 66,413	1,158,443 1,317,142 1,469,761 1,409,670 3,174,746 1,849,821	86,998 64,118 81,442 77,624 138,296 64,657	1,106,882 1,202,871 1,301,014 1,320,236 2,973,762 1,557,219	292,057 289,369 291,426 271,281 528,285 250,881	287,426 281,980 282,872 266,450 519,473 245,991	87.677 86.671 86.155 73.854 142.624 66.413	528825
\$30.000 under \$50.000 \$50.000 under \$100.000 \$100.000 under \$200.000 \$500.000 under \$500.000 \$500.000 under \$1,000,000 \$1,000,000 or more	118,823 22,093 3,278 640 640	4,336,612 1,400,198 422,737 175,008 42,968	115,259 17,829 2,679 535 49	3,637,248 829,692 206,490 55,061 8,417 3,833	440,181 81,765 12,565 2,353 205 70	433.867 78.367 11.543 2,139 182 62	118.674 22.093 3.262 639 64	787,786 359,127 148,551 74,788 21,106 22,480	21,405 21,405 2,991 588 54	4,044,391 1,357,183 384,950 161,597 35,237 30,839	107,098 17,763 2,541 514 44	3,420,034 828,935 199,297 53,847 7,568 2,394	422,487 80,455 12,008 2,234 186 53	416,173 77,679 11,135 2,067 166 47	110,322 21,405 2,975 547 547 547	285825
All refurns, summery Unider \$5,000 West \$1,000 \$5,000 under \$1,000 \$1,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	533,177 468,937 338,195 254,793 384,742	1,154,080 3,384,073 4,190,261 4,410,796 12,061,303	482.520 426.365 317.210 243.107 361,385	1,168,731 2,903,658 3,771,574 4,030,449 9,727,092	822,753 1,042,289 908,712 764,178 1,359,580	793,778 990,984 879,567 765,045	149 695 414 003 336,486 253,064 383,278	25,160 227,474 430,841 525,644 2,175,070	66,534 195,691 212,806 202,404 347,861	78,385 1,494,339 2,671,831 3,532,243 11,038,764	48,463 170,499 201,459 194,248 330,927	1,223,250 2,438,757 3,253,913 9,043,086	225,707 625,975 709,697 700,547 1,296,589	208,382 596,299 688,905 684,745 1,272,731	1,799 159,084 211,100 200,675 346,397	97500898

- Table 5.5-All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tsx, by Size of Adjusted Gross Income and States-Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars) \$12,000 unde \$14,000 unde \$16,000 unde \$18,000 unde \$20,000 unde \$25,000 unde Under \$2,00 \$2,000 unde \$4,000 unde \$6,000 unde \$8,000 unde \$10,000 unde

				All returns	rns						Jon	Joint returns of husbands and wives	sbands and wrv	8		
Size of adjusted gross income	Number of	Adjusted gross	Salanes and wages (gross)		Total number of	Number of exemptions other	Total income t	al xx	Number of	Adjusted	Salanes and wages (gross)	end pross)	Total	Number of exemptions	Total	_ xg
	returns	deficit	Number of returns	Amount	_	than age or blindness	Number of returns	Amount	returns	less	Number of returns	Amount	. 2	then age or blindness	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Washington																
Total	1,506,051	19,549,654	1,346,107	16,215,363	3,744,924	3,573,945	1,159,693	2,755,694	820,504	14,961,436	736,602	12,377,193	2,841,270	2,728,952	716,299	2,212,639
Under \$2,000 5,000 under \$4,000 5,000 under \$5,000 5,000 under \$5,000 55,000 under \$10,000 510,000 under \$12,000	171,065 171,761 161,873 138,508 94,563 81,915	60,607 491,566 819,904 949,715 845,226 899,932	153,569 150,600 133,350 117,660 75,480 69,642	162,818 424,888 620,320 768,843 645,342 742,167	229.537 268.771 347.436 290,133 165,131 211,858	219.831 250,688 300,587 259,211 168,640 203,264	290 58,395 115,600 129,693 91,935 80,467	444 4.412 30,970 61,299 77,863 64,955	26,434 27,891 56,339 59,255 32,788 43,734	-74,228 64,264 289,704 416,729 294,601 482,841	21,272 23,615 44,621 41,612 26,721 37,938	24,981 87,258 209,345 286,159 213,067 394,232	80.451 91,532 196,060 180,717 107,893	71,014 88,371 173,353 152,779 97,541 146,748	22.811 50,440 30,160 43,534	1,936 13,820 15,564 35,666
\$12.000 under \$14.000 \$14.000 under \$16.000 \$16.000 under \$16.000 \$20.000 \$20.000 under \$20.000 \$25.000 under \$20.000	104,080 114,208 85,735 81,496 124,897 80,925	1,357,465 1,700,866 1,482,021 1,545,229 2,749,680 2,216,061	99,046 109,811 80,566 74,943 119,590 78,411	1,252,637 1,566,322 1,306,841 1,351,958 2,513,586 1,944,070	298,246 333,795 286,161 261,503 429,778 291,900	292,729 328,544 278,912 252,236 427,086 289,604	102,420 113,588 86,336 79,873 124,693 80,800	138,465 190,289 168,460 196,085 376,110 331,267	70,025 80,181 69,509 69,103 115,087	917,986 1,195,293 1,192,170 1,311,861 2,534,704 2,534,704	66,903 76,641 64,848 64,456 111,402 78,411	840,418 1,086,223 1,043,193 1,150,881 2,358,500 1,944,070	243,162 284,188 256,652 242,830 414,776 291,769	239,114 280,045 249,403 235,070 413,382 289,473	68.365 79.760 69,110 67.480 114,883 80,669	79,219 117,754 122,187 155,628 335,356 330,605
\$30,000 under \$50,000 \$100,000 under \$50,000 \$100,000 under \$500,000 \$500,000 under \$10,000,000 \$1,000,000 or more	75,582 17,240 2,584 462 43	2,775,222 1,130,691 350,487 129,948 26,851 18,182	67,789 13,152 2,056 392 37	2,130,598 595,454 145,418 37,755 4,889 1,459	236,004 62,951 9,917 1,613 148 42	231,875 60,115 9,010 1,445 132 36	75,201 17,200 2,684 461 461	561,221 317,615 131,510 61,159 14,242 9,329	70.640 15,710 2,545 421 481	2,585,396 1,028,315 332,011 118,716	63,412 12,310 2,040 357 *43	1994,094 561,211 145,124 32,961	229.266 59.530 9.610 1.511	225.387 56.914 8.751 1.358	70,384 15,670 2,545 420 420	522,296 283,409 122,826 55,867 *20,082
All relurns, summary Under \$5,000 S5,000 under \$10,000 s70,000 under \$15,000 \$15,000 under \$20,000 or more	414,488 323,282 252,822 215,612 301,847	877,770 2,289,249 3,224,324 3,761,190 9,397,122	364,770 265,889 232,256 201,752 281,440	640,497 1,781,715 2,876,696 3,343,229 7,373,227	651,724 669,284 699,600 691,963 1,032,353	608.205 590,752 881,745 673,940 1,019,303	108,076 287,837 249,294 213,390 301,096	16,246 158,742 332,324 445,930 1,802,453	73,073 129,634 160,471 172,081 285,245	93,503 917,567 2,076,921 3,023,232 8,850,214	59,619 98,222 148,936 161,850 267,975	180,184 640,626 1,846,876 2,667,870 7,041,637	247.801 408.852 558.507 619,480 1,006,630	231,410 351,748 546,308 664,072 995,414	6.258 97.173 158.390 169.859 264.619	.533 31,209 180,547 329,907 1,670,443
West Virginia																
Total	640,695	7,594,730	578,700	159,655,9	1,730,802	1,635,743	493,023	1,028,541	395,122	6,037,440	348,756	5,185,275	1,398,990	1,326,297	330,119	647,170
Under \$2.000 \$4.000 under \$4.000 \$6.000 under \$6.000 \$6.000 under \$6.000 \$6.000 under \$10.000 \$10,000 under \$12.000	74,310 72,947 67,112 55,739 60,139 51,068	65,824 227,015 342,507 392,971 536,080 563,164	59,025 56,565 61,490 49,754 56,612 48,865	78,243 167,405 311,750 348,668 502,234 513,234	176,722 128,800 132,509 124,011 162,627 138,927	152.987 111.455 121.795 110.078 156.074	24,877 47,569 52,057 59,929 49,873	374 2,020 17,383 25,357 41,049 54,973	26,647 20,289 17,183 25,890 40,329 31,570	19,052 68,278 91,321 182,238 354,410 347,279	15,099 8,975 11,797 22,109 37,093 30,724	29,964 28,590 64,222 153,806 319,520 317,796	120,594 59,820 68,879 80,743 137,950 108,351	103.214 46.836 60.283 72.019 131.397	4,861 22,208 40,119 30,355	325 532 6.923 20.016 26.999
\$12,000 under \$14,000 \$16,000 under \$16,000 \$16,000 under \$18,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000	47,134 50,155 32,110 33,554 52,808 20,856	617,951 753,134 548,845 642,842 1,175,849 560,868	41,459 49,300 31,443 32,983 51,672 20,161	493,539 731,009 519,000 615,590 1,112,498 516,771	150,941 170,679 104,957 119,620 164,476 73,522	142,768 166,031 104,304 119,075 161,865 72,674	46,935 50,155 31,892 33,480 52,716 20,856	61,702 83,645 65,885 84,356 174,313 89,182	38,738 44,191 28,556 30,081 49,919 20,723	507,653 664,300 489,196 576,123 1,111,524 557,169	34,059 43,890 28,122 29,560 20,094	415,157 650,422 464,395 550,603 1,058,311 516,746	138.453 160,102 98.635 113.881 158.495 73,323	131,276 156,008 97,982 113,386 156,573 72,475	38,539 44,191 28,338 30,007 20,723	46.256 70,630 72,590 162,253 88,489
\$20,000 under \$50,000 \$100,000 under \$700,000 \$100,000 under \$200,000 \$200,000 under \$1000,000 \$500,000 under \$1,000,000 \$1,000,000 or more	16,509 4,816 1,140 237 29 12	592,030 324,076 148,092 67,086 18,524 17,872	14.451 3.832 854 196 26	419,640 152,975 51,841 19,400 2,824 3,029	60,711 17,093 4,219 847 847 50	58,319 16,020 3,942 761 83	16,458 4,816 1,127 237 29 12	123,859 97,112 55,357 30,987 9,951 10,836	15,317 4,406 1,037 208 26 12	546,662 295,526 134,338 58,045 16,456 17,872	13,755 3,619 794 180 24	397,456 145,573 48,697 18,345 2,645 3,029	58.473 4.009 778 86.009	35,770 15,464 3,785 707 45	15,286 4,406 1,030 26 26	110,815 87,735 50,430 26,867 8,869 10,836
Al returns summary broad 52,000 under \$1,000 s \$1,000 under \$1,000 s \$1,000 under \$2,000 under \$2,000 or more	171,983 158,264 122,536 91,505 96,407	404,279 1,160,119 1,532,692 1,593,243 2,904,397	139,714 143,732 114,407 89,643 91,204	355,224 1,053,077 1,350,361 1,522,011 2,278,978	346 948 377,721 371,791 313,333 321,009	305,558 346,821 359,171 310,474 313,709	41,439 142,998 121,122 91,213 96,251	7.190 78.963 155,053 195,709 591,596	50.376 79.962 90.972 91.648	102,914 612,383 1,153,658 1,430,892 2,737,593	27,023 68,050 85,216 81,139 87,328	73,445 522,656 1,022,815 1,375,558 2,190,800	193,457 274,529 321,871 297,551 311,582	162,918 250,831 311,353 295,296 305,899	252 66.939 89.558 81.498	27,457 103,931 169,138 546,304
Footpoles at and of table								1						1		

Table 5.5—All Returne: Adjuated Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued

99,787 235,553 429,401 481,377 3,864 5,492 9,157 9,346 14,931 20,799 42,755 36,281 114,909 137,584 168,943 191,137 460,411 284,653 245,543 136,489 49,516 13,824 15.347 23.204 52.382 Amount Total moome tax 87 12,825 18,125 20,450 12 586 1,995 7,7317 8,756 8,096 6,115 8,215 9,391 4,841 8,906 321 18,865 54,695 45,765 52,138 98,874 95,250 95,742 87,955 159,188 71,692 3,095 *3.058 116,341 210,452 229,507 Number of returns 9,543 4,424 27,049 19,902 30,452 28,809 21,580 33,825 32,499 31,443 5.847 1.079 26,534 64,836 63,110 76,722 08,143 Number of exemptions other than age or birndness 179,251 179,251 177,615 154,516 211,377 336.707 354.489 351.845 321.470 589.486 281.959 173,420 61,209 12,262 1,515 256.764 447.591 727.221 848.667 129.979 118,994 117,232 218,421 215,059 180,137 227,193 340,087 356,907 356,274 324,086 601,779 282,756 81,049 63,084 12,986 1,706 314,012 535,831 746,617 859,930 9,877 6,443 28,890 22,492 31,574 23,834 30,205 21,913 33,939 32,499 52,925 31,841 7,637 6,154 1,155 1,155 29,603 89,673 76,885 09,960 Total number of exemptions (13) 20,290 116,232 205,521 342,621 639,306 352.286 352.286 463.778 560.307 313.240 672.310 180,522 644,939 252,890 57,751 6,824 137,444 659,315 2,382,298 3,684,160 7,155 24,331 34,261 68,145 64,755 93,600 88,486 130,893 170,409 278,767 38.544 11.699 39,507 41,143 152,282 289,780 274,046 599,887 Amount Joint returns (12) Salanes and wages (gross) 58,432 113,768 202,022 219,769 283,510 1,778 5,404 5,068 7,358 6,342 7,835 5,955 7,868 8,291 8,332 3885 5.176 15.479 17.308 19.983 93,744 94,034 90,307 85,176 157,306 88,099 13.250 2.860 409 409 21,190 20,530 40,345 53,310 58,530 58,530 Number of returns Ξ 723,122 997,820 400,653 124,420 153,787 1,123,853 2,801,572 6,039,948 8,825,813 93,339 147,101 178,196 324,078 239,218 176,182 102,583 41,739 *21,308 1,029 141,075 237,797 371,014 911,369 48.808 107.908 299.577 463.478 455.485 730.495 .497.072 .641.133 .662.467 .660.973 Adjusted gross income less deficit 6 96,872 96,872 96,872 88,079 162,108 87,904 155,137 219,120 232,469 299,186 8,349 18,975 18,975 20,926 30,436 refums 8 18.342 34.820 51.665 98.697 22.616 182.067 420.290 512.479 600.158 2,660 5,252 11,729 10,824 16,305 15,337 19,110 25,109 26,912 38,359 12,446 13,005 19,145 10,205 2,552 4,072 .675 8.588 33,328 69,685 92,207 26,482 207.883 201.736 215.369 497.179 303.091 323,973 261,961 143,897 52,846 11,965 5,247 8 Total ncome t 361 361 8 9,880 29,737 24,643 33,312 49,700 15,934 3,225 481 41 10 143,740 307,030 320,772 260,483 313,466 15 8,594 1,153 1,153 0,566 12,008 8,926 9,706 0,712 6,307 9,244 *6.313 88.112 108.405 137.699 110.241 135,952 126,783 107,425 95,714 168,489 75,586 Number of returns 6 1,132 209 24 128 64,842 86,585 77,029 82,453 35,759 35,759 34,582 34,198 390,794 372,993 334,772 616,822 289,747 176,875 62,318 12,392 1,561 115 28 757,148 650,590 859,878 898,302 31,285 15,025 37,871 27,209 40,037 29,060 Number of exemptions other then age or blindness 349.268 267.646 299.979 224.256 279.596 6 383,405 396,941 379,422 338,496 621,711 291,842 13,217 13,217 13,217 1,778 964.964 759.990 884.348 911.906 177.650 70,208 93,112 79,879 82,839 378,724 316,821 354,339 313,256 261,814 297,990 Total number of exemptions (2) 91,283 225,282 310,543 401,193 691,518 27,016 30,826 65,239 64,480 129,004 144,023 119,066 152,435 193,169 300,229 221,482 243,250 487,274 588,553 790,468 694,287 1,26,057 ,530,356 ,788,509 ,650,102 ,679,091 3,446,830 251,089 673,697 256,481 58,797 6,774 765 995,982 1,807,849 3,629,520 4,144,596 7,434,805 18,012,752 2 3 Salanes and wages (gross) 255 255 38,866 30,733 26,053 23,842 43,209 13,868 2,937 415 31 465,811 287,113 306,176 249,189 297,556 20,304 14,186 14,199 14,199 9,248 9,248 0,611 15,314 8,601 219.960 180.582 130.953 129.807 91.622 107.503 128,932 101,791 91,827 165,094 71,993 Number of returns (3) All figures are estimates based on samples-money amounts are in thousands of dollars] 209,567 47,118 20,509 5,605 6,260 69,338 272,173 353,973 442,512 009,551 ,178,565 ,523,558 ,152,700 ,561,694 35,174 78,185 90,928 141,337 162,738 135,380 172,420 203,018 356,624 248,433 170,333 619,877 835,068 037,053 039,794 794,916 965,507 838,137 808,504 809,536 852,878 055,075 418,465 134,705 25,679 13,304 1,774,823 Adjusted gross income less deficit (2) 361 361 361 28,324 28,324 25,119 33,351 137,799 131,446 108,555 95,838 171,409 75,592 49,863 15,934 3,225 482 41 265,345 346,095 329,440 263,445 316,556 23,778 12,046 16,059 13,042 15,669 12,484 9,033 10,076 10,712 16,313 9,250 266.270 213.155 166.198 150.769 115,048 ,820,881 Number of returns ε Income of adjusted gross \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more \$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more \$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$9,000 under \$10,000 \$10,000 under \$12,000 \$30,000 under \$50,000 \$50,000 under \$100,000 Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$5,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000 \$1,000,000 or niore

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States—Continued Integers are estimated based on samples—more, amounts are in trocards of oblies?

				All returns	lms			r			Join	t returns of hu	Joint returns of husbands and wives	sa/		
Size of adjusted gross income	Number of	Adjusted gross	Salanes and wages (gross)	s and gross)	_	Number of exemptions	Total income	, Aj	Number of	Adjusted gross	Salanes and wages (gross)	and pross)		Number of exemptions	Total income t	la Val
	returns	less	Number of returns	Amount	exemptions	than age or blinchess	Number of returns	Amount	returns	less defect	Number of returns	Amount	number of exemptions	than age or blindness	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
APO/FPO																
Total	296,519	2,444,614	295,271	2,446,300	658,211	658,162	245,028	235,048	141,162	1,517,345	141,162	1,538,206	485,758	485,729	113,055	144,719
Linder \$2,000 2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$6,000 under \$10,000 \$10,000 under \$12,000	*11,445 32,336 102,577 49,796 29,843 22,523	18,633 96,282 524,532 358,845 269,586 243,557	11,445 32,336 102,577 49,796 29,843 21,275	*18,605 96,282 528,119 369,903 267,646 238,608	17,413 44,274 150,328 117,458 92,511 84,757	*17,413 44,274 150,328 117,458 92,511 84,757	"11,444 87,655 46,812 29,843 21,275	23,893 23,493 19,157	23.875 23.875 23.875 23.874 20.027	.4357 .18,841 .117,351 207,036 .217,820	23,875 23,875 23,875 20,027	*4,357 *18,841 *119,439 218,145 *216,949	17.907 17.907 168.842 95.768 180.574	17.907 17.907 168.642 95.768 80.574	. 8.953 25.122 23.874 18.778	7,562
\$12.000 uniter \$14.000 \$14.000 uniter \$18.000 \$16.000 uniter \$18.000 \$20.000 uniter \$20.000 \$20.000 uniter \$20.000 \$25.000 uniter \$30.000	1,782 11,782 15,536 7,462 7,103 9,366	109,961 173,197 141,626 155,523	11,782 11,782 15,536 7,462 77,103	106,391 180,432 93,822 136,513 156,782	23.120 30.771 16.604 22.870 25.073	23,120 30,771 16,604 22,870 25,044	9,511 11,782 7,536 7,103 7,103	22,586 20,078 12,108 19,749 12,382	6,289 177 14,128 15,805 3,366	80.489 120.004 75.007 77.052 128.527 91.319	6.299 14.428 14.138 15.805	78.492 128.842 73.969 73.669 130.870	19,802 25,918 15,496 14,006 23,775	19.802 25,918 15,496 14,006 22,746	6.299 8.177 4.428 4.138 5.805 3.366	12,039 16,141 16,939 14,345
\$30,000 under \$50,000 \$100,000 under \$100,000 \$100,000 under \$100,000 \$500,000 under \$50,000 \$500,000 under \$1,000,000 \$1,000,000 or more	.4,019	11,449	.220	10,599	770	77.0	.220	3,341	220	150,983	23.	10,599	075*	15,576	3.884	.3,24. 1,34.
All returns, summery Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$22,000 under \$20,000	86,361 139,636 40,586 15,216 14,706	316.454 951,424 492,853 269,094 414,690	86.361 139.636 39.350 15.216 14,708	320,013 960,541 494,282 261,484 409,979	137,097 284,587 135,321 42,801 58,105	137,097 284,887 135,321 42,801 58,076	45,070 130,684 39,350 15,216 14,708	11,218 65,730 45,038 36,720 76,343	23,875 60,933 33,394 8,675 13,285	191,152 474,253 400,867 168,796 382,279	*23.875 90.933 9,675 13,285	*93.241 484,490 416,980 163.264 380,232	71,627 200,216 125,763 31,720 56,432	71,627 200,216 125,763 31,720 56,403	5,968 51,981 32,146 8,675 13,285	22.071 22.071 32.142 20.445 69.395
Puerto Rico																
Total	38,594	389,403	30,166	351,664	141,366	141,366	21,450	19, 120	29,758	334,139	21,583	296,527	121,730	121,730	15,110	15,694
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$10,000 \$6,000 under \$10,000 \$10,000 under \$12,000	.402 .4,983 .7,722 .7,474 .3,597 .1,106	.—2,838 14,630 37,149 49,311 31,702	2.492 7.474 7.474 3.597	.6.609 .10,304 .50,131 .35,843	.7,475 30,141 27,405 15,215 5,530	900 77,475 30,141 27,405 15,216 *5,530	2,740 4,963 2,491 1,106	- 672 - 571 - 927 - 118	*397 *2,492 *4,982 *3,597	-1586 *8.022 '25,465 '32,022 '31,702	74.982 73.597	32.841 35.843 12.080	795 4,984 27,401 17,437 15,215 5,530	796 4.884 27,401 17,437 15,215	2,481 1,2491	329.
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$70,000 under \$20,000 \$20,000 under \$26,000 \$25,000 under \$26,000	2,761 2,761 1,981 1,248	.44,033 .40,598 .42,732 .37,835 .26,030	73,318 72,761 71,732 11,246 11,246	43,714 40,993 39,914 35,286 23,599 19,223	10,217 10,217 19,928 18,671 18,671	11,060 10,217 19,929 18,671 16,230	.2.212 1.933 2.462 1.981	1,754	3,318 2,761 2,482 1,246 1,246	44,033 40,598 16,901 26,030 17,489	23.18 2.761 2.482 1.246 1.246	43,714 40,893 39,914 14,351 23,599 19,223	11,060 10,217 9,929 4,239 6,230	11,060 10,217 9,929 4,239 6,230	.2212 .1933 .2482 .873	1,754
\$30,000 under \$50,000 \$100,000 under \$100,000 \$50,000 under \$100,000 \$500,000 under \$10,000 \$1,000,000 or more	.275	17,721	.520	13,679	1,210	1,210	275	13,206	1275	20,930	.520	13,0091	1,210	4.368	.275	1,289
All returns, summany United \$3.000 \$5.000 under \$10.000 \$10.000 under \$15.000 \$15.000 under \$20.000 \$20.000 on more	10.368 13.810 6.357 5.291 2.768	94.23 95.721 93.495 92.170	*4.983 *11.071 *6.357 *5.042	16,913 195,974 183,859 186,127	25,713 25,323 22,495 21,912	25,713 55,323 23,495 21,912 14,923	2,492 7,722 5,251 4,463	. 553 .1.616 .3.590 .7.602 .5.759	.5.380 .11.070 .6.357 .4.183	18,572 77,053 83,784 72,560 82,170	.6.357 .6.357 .3.934 .2,713	.68.684 .83.859 .67.193	20.725 *45.107 23.495 '17.480	20,725 45,107 23,495 17,480	.4.982 5.251 3.355	1,255 3,590 5,091 5,759
Footnotes at end of table					1											

Table 5.5-All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and States-Continued All figures are estimates based on samples-money amounts are in thousands of dollars

				All returns	JTTS						Join	f returns of hus	Joint returns of husbands and wives	es		
Size of adjusted gross income	Number of	Adjusted	Salanes and wages (gross)	and pross)	Total	Number of exemptions	Total income tax	al s tax	Number of	Adjusted	Selenes end wages (gross)	end tross)	Total number of	Number of exemptions	Total Income tax	_ <u>8</u>
	reforms	deficit	Number of returns	Amount	suondumexe	than age or blindness	Number of returns	Amount	eprime	deficit	Number of returns	Amount	e	than age or blindness	Number of returns	Amount
	(1)	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)	(15)	(13)	(14)	(15)	(16)
U.S. critzens abroad*																
Total	174,009	2,232,21\$	122,612	1,795,258	457,499	438,249	101,68	246,547	96,678	1,790,172	85,264	1,543,398	342,058	328,594	54,450	189,685
Under \$2,000	41,641	-5,363		13,144	76.340	76,069			10,149	30,703	6.020	*4,602	38,334	38,333	11	1.1
\$2,000 under \$6,000	.21,430	109,343		54,611	48,559	39,604			.6,238	32,092	3,253	10,405	27,388	.21,428	1	1
\$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000	23,514 *8,665	160,286	15.808	.98.918 .9.805	21.563	21,563	13,455	7,290	3,184	28.832 8.80 8.80	3,184	31,092	54.862 12.338 12.432	12,338	3,184	.3,189 .1,645
				.46,515 .65,680	11,307			3,274	. 5,451 . 5,451	.53,374 .79,709	5,251	.65.680	10,644	15,442	5,251	.2,949
\$10,000 under \$20,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$25,000 under \$30,000	10,049 7,287	227,657	10,049	83,292 229,830 139,484	32,922	32,922	7,088	.12,580 .25,080 .30,731	3,324	.62,112 169,791 161,692	3,324 7,453 5,392	.58,377 179,168 139,484	25,358	25,159 25,159	3,324	.8.320 .12.398 .24.503
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$300,000 under \$200,000	12,678 5,457 1,095	472,014 354,116 142,229 33,388	12,443 5,325 955 93	410,718 312,524 105,323	48,121 21,888 4,384 528	48,121 21,888 4,283 523	9,423 4,883 1,047	40,804 51,667 22,378 9,231	12,678 5,182 916 108	472,014 338,025 120,366 29,735	12,443 953 953	410,718 295,860 97,226 18,812	48,121 21,448 3,942 497	48,121 21,448 3,870 497	9,423 4,608 892 106	40,804 46,774 17,688 8,782
\$500,000 under \$1,000,000 \$1,000,000 or more	180				38				57		= ~		S XI	នន	7	2.483
All returns, summary Under \$5,000	68,382			102,158	133,463			2,007	22,356	41,416.	15,242	38,102	77,670	71,699	.12.407	** 834
51,000 under \$15,000	15,135	192,121	9,700	116,181	36,369	32,624	13,886			132,580	9,700	116,181	26.526	25.278	9,700	10,177
\$20,000 or more	36,714	-		1,223,097	138.675			_	.,	1,316,432	31,300	1,146,718	127,158	126,881	25,297	161,049
Estimate should be used with caution because of the amail number of sample refunds on which it is based	I the small number	of sample return	ns on which it is bi	ased												

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1: Eithing is once assess for which data were deleted behavior of the symmetry of simple returns on which
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ection 6

Explanation of Classifications and Terms

SSIFICATIONS

ital Status

The five marital status

- (1) Joint returns of pands and wives,
 - (2) Separate returns of
- ands and wives, (3) Returns of heads of
- seholds,
- (4) Returns of surviving uses, and
 (5) Returns of single

sons not heads of households or iving spouses. Marital status was usually remined as of the last day of tax year. If one spouse dieding the tax year, the other was idered married for the entire: If a taxpayer was divorced ing the tax year and did not kry, the taxpayer was considious to be unmarried for the ire year. Each of the above safficarions is defined under

tes

arate heading.

State classifications were ed on the taxpayer's address m on the pre-printed address el or reported by the taxpayer the return. Data for returns h addresses outside the 50 tes and the District of umbia are shown in three arate classifications in the te statistics. Returns from Virgin Islands, Panama Canal e, and returns with foreign resses are classified under S. citizens abroad." Data from lifying returns filed by bona e residents of Puerto Rico. cribed in section 5. State a, are shown in a separate egory. The third classifican covers returns for armed vice personnel stationed abroad filed their returns in New k, California, or Washington re their Army Post Office (APO) Fleet Post Office (FPO) was

urns with Standard Deduction or th Itemized Deductions

This classification of returns basically determined by the presence or absence of nonbusiness itemized deductions.

For classification purposes of this report, returns with itemized deductions were only those which had positive adjusted gross income from which the taxpaver subtracted itemized nonbusiness deductions in computing taxable income. Returns with itemized deductions which showed no adjusted gross income or an adjusted gross deficit were excluded from this classification because there was nothing from which to subtract the deductions. A relatively few returns which showed no deductions were classified as itemized deduction returns; this occurred because married persons filing separate returns were each required to use the same kind of deduction, thus making it possible for one spouse to claim all their combined itemized deductions and the other spouse to claim none. It was, therefore, assumed for the statistics that returns of married persons filing separately and showing no deductions were itemized deduction returns.

Standard deduction returns generally were those with positive adjusted gross income and with no itemized deductions. (Returns with no adjusted gross income or an adjusted gross deficit were excluded from the standard deduction return classification for the same reason they were excluded from the itemized deduction returns classification.) There were some returns showing no deductions which were classified as standard deduction returns. These were returns of persons who were dependents with unearned income," on which the standard deduction was limited to the amount of "earned income" (as well as the \$2,400 maximum amount) in the event there were no itemized deductions. It was, therefore, assumed for the statistics that returns of taxpavers who were dependents with unearned income and which showed no deductions were standard deduction returns. (See also "Dependents with Unearned Income" in this section.)

Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on

the return was the basis for classifying data by size of adjusted gross income. Returns with deficit and those on which income and loss were equal were classified as having "no adjusted gross income" and appear as a separate class.

Size of Expanded Income, Adjusted Gross Income Less Investment Interest, and Adjusted Gross Income Plus Tax Preferences

The computed amounts on which these classifications are based are described below under "Terms." Returns on which this computation resulted in zero or a negative amount were included in the lowest income class.

Tax Rates

The tax rates, graduated from 14 to 70 percent, were grouped by marital status and size of taxable income into four sets or schedules of rates for individual income tax returns. These four sets of rates were for:

- (1) Joint returns and returns of surviving spouses,
- (2) Separate returns of husbands and wives,
- (3) Returns of heads of
- (4) Returns of single persons not heads of households or surviving spouses.

The rates were specified in the "tax rate schedules" and incorporated into the "tax tables." For Tax Year 1976. taxpayers with taxable income of \$20,000 or less, whether they used the standard deduction or itemized their personal expenses, used the tax tables to determine their tax. (In previous years, the tax tables were based on adjusted gross income and their use was limited to taxpayers claiming the standard deduction.) The tax rate schedules were used by those taxpavers whose taxable income exceeded \$20,000. Reproductions of the tax rate schedules and tax tables can be found in section 8, 1976 Forms and Instructions.

Tax rates were used to classify data for some of the tables in section 3. Tax Computation and Tax Rates. Typically, the tax on income subject to tax was computed using various rates which applied to separate segments of income. Thus, associated with each tax rate applicable to a given return was a segment of income and the tax generated on that segment of income. Such totals for each tax rate are presented in tables 3.13 through 3.17. In table 3.12, the highest or marginal rate applicable is used to group returns. (See also the illustrations and text in section 3. Tax Computation and Tax Rates)

Taxable and Nontaxable Returns

Taxability of a return for purposes of this report was determined by the presence of income tax after credits or the additional tax for tax preferences ("minimum tax"). Some returns classified as "nontaxable" may have had a liability for tax from the self-employment tax, the social security tax on tip income, taxes from recomputing prior-year investment or work incentive (WIN) credits, taxes from excess contributions to or premature withdrawals from individual retirement accounts, or other taxes; however, these taxes were disregarded for purposes of this classification since the first two were considered social security (rather than income) taxes, and since the remaining ones were not based on the current year's income. For purposes of this report, the earned income credit in effect for 1976 was treated as an amount which could be used to offset income tax before credits. As a result, returns on which there was no additional tax for tax preferences and on which the earned income credit exceeded income tax before credits became nontaxable strictly because of the earned income credit. (See also "Earned Income Credit" and "Income

Tax After Credits.") It should be noted that classification as taxable or nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from audit or other enforcement activities. However, there was an exception in the case of the earned income credit. Many taxpavers received the credit only after the Internal Revenue Service had reviewed their return during processing for revenue purposes and notified them that they were eligible to receive the credit. Therefore, while these returns

were neither amended nor corrected through audit, they were adjusted during revenue processing and these adjustments are reflected in the data. (See also "Earned Income Credit," in section 3, Tax Computation and Tax Rates.) Generally, amended return data were also excluded from the statistics and had no effect on this classification. However, for this report, some amended return data were used for returns showing income earned abroad, which resulted in some of these returns becoming nontaxable. The amended returns were used in order to present more accurate statistics inasmuch as provisions enacted for Tax Year 1976 by the Tax Reform Act of 1976 were later postponed for one year by the Tax Reduction and Simplification Act of 1977. See section 1, Returns Filed and Sources of Income, for a description of these tax law changes and their effect on the statistics.

Taxpayers Age 65 or Over

The presence of the additional expension allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were age 65 or more. Whether one or two exemptions were claimed, the return was considered as a return of a taxpayer age 65 or over

Type of Tax Computation

There were five methods of computing the tax on income on subject to tax (taxaholo me on most returns) used to classify returns for the statistics, as shown in table 3.1. These methods were:

- Regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040 or 1040A;
- (2) Alternative tax, computed on Schedule D, Capital Gains and Losses:
- (3) Income averaging, computed on Schedule G, Income Averaging;
- (4) Maximum combined with regular tax, computed on Part I, Form 4726, Maximum Tax on Earned Income; and
- (5) Maximum combined with alternative tax, computed on Part II, Form 4726, Maximum Tax on Earned Income.

Two additional special types of computation are shown in the statistics: the "additional tax for tax preferences" (computed on

Form 4625, Computation of Minimum Tax) and the "tax from special income averaging" on lump-sum distributions from pension plans (computed on Form 4972, Special 10-year Averaging Method). Even though these two special taxes affected the taxable/nontaxable status of a return for the statistics, they were both computed on income which was excluded from adjusted gross income and, therefore, from income subject to tax. Table 3A presents data for each type of tax computation mentioned ahova

All of these tax computation methods are described below in the Explanation of Terms and in section 3. Tax Computation and Tax Rates.

TERMS

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited were those in effect for 1976.

Additional Tax for Tax Preferences

First introduced for 1970 by the Tax Reform Act of 1969, the additional tax for tax preferences ("minimum tax") was intended to make possible the taxation, to some extent, of selected income and deduction items afforded special tax treatment, described by law as "tax preferences" (see "Tax Preferences" below). Various deductions and adjustments could be made which reduced the effective tax on preferences, however.

The Tax Reform Act of 1976 contained provisions which increased the effective tax on

tax preferences by:
(1) increasing the tax
rate from 10 to 15 percent;

- preferences initially excluded from taxation from \$30,000 (\$15,000 for married persons filing separately) plus the regular income tax for the year to the larger of \$10,000 (\$5,000 for married persons filing separately) or one-half of the regular income tax for the year:
- (3) adding two new tax preference items, specifically, "intangible drilling costs" and the "itemized deductions tax preference:" and
- (4) expanding the definition of an existing preference, "accelerated depreciation on personal property subject to a net lease," to cover all leased personal property.

See section 3, Tax Computation and Tax Rates, for a more complete peription of the computation of is tax and the law changes fecting it.

justed Gross Income

This amount was the result of ducing gross income from all arces subject to tax by iustments such as the following:

justments such as the following (1) ordinary and cessary expenses of operating a

ade or business;
(2) employee business
d moving expenses;

(3) deductions tributable to rents and yalties;

(4) expenses of outside lesmen attributable to earning a lary, commission, or other mpensation;

(5) depreciation and pletion deductions allowed life nants and income beneficiaries property held in trust;

(6) exclusion of lowable sick pay if the sick pay s included in gross salary;

(7) deductible losses
om sales of capital assets and
her property;
(8) deductible half of

e excess of net long-term

pital gain over net short-term pital loss; (9) excludable portion

(9) excludable portion qualified dividends (up to \$100 r taxpayer);

(10) business "net erating loss" deduction (because ta from amended returns were not ed, only amounts carried over 'om prior years are reflected in we statistics; carrybacks from ture years are not)

stirement fund, either a "Keogh lan" established by self-employed stsons or an individual retireent account (IRA) established by mployees or self-employed persons; (12) exclusion of the

(11) contributions to a

edinary income portion (in ontrast to the amount treated as ong-term capital gains) of the sxable amount of a lump-sum istribution from a qualified ension or retirement plan when uch amounts were taxed separately rom other sources of income;

(13) deductions for nterest forfeited because of remature withdrawals from time avings accounts or deposits.

A deficit adjusted gross ncome occurred when the allowable eductions or losses exceeded ross income.

djusted Gross Income Less nvestment Interest

See "Adjusted Gross Income" and "Investment Interest."

Adjusted Gross Income Plus Tax Preferences

See "Adjusted Gross Income" and "Tax Preferences."

Adjustments

See "Statutory Adjustments."

Alimony Received

Payments received as alimony or separate maintenance were income to the person receiving them (and a deduction to the person paying them) if the payments were:

 (1) required under the terms of a decree of divorce or separation or a written instrument incident to that decree;

(2) paid in discharge of a legal obligation based on the marital relationship;

(3) paid after the decree and on a periodic basis.

Alternative Computation of Tax

Income tax before credits was usually computed by applying to taxable income graduated rates ranging from 14 to 70 percent. However, taxpayers with large amounts of taxable income which included long-term capital gains could profitably elect the alternative tax computation. The effect of this election was to limit the tax rate on the first \$25,000 (\$12,500 for married persons filing separately) of the taxable portion of the long-term capital gain to 50 percent.

In computing the amount of long-term capital gain includable in adjusted gross income, the net short-term loss was combined with the net long-term gain. Only 50 percent of the resultant long-term gain was included in adjusted gross income. If the alternative tax computation were elected, generally the first \$25,000 (\$12,500 for married persons filing separately) of such included gain was taxed at a rate of 50 percent (in effect, 25 percent of the total net gain). The tax on the amount above \$25,000 (or above \$12,500 for separate returns) was the excess of the regular tax on total taxable income over the regular tax on total taxable income reduced by the net long-term capital gain (reduced by the net short-term capital loss) in excess of \$25,000 (or in excess of \$12,500 for separate returns).

On certain prior-year and noncalendar year returns included in the statistics, additional amounts of capital gain may have been taxable at the 50 percent rate. This occurred when the taxpayer had long-term gains from certain binding contracts, distributions and installment sales agreed to on or before October 9, 1969.

Since the alternative tax was computed at no less than 50 percent, the computation was profitable only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular computation method. This meant that taxable income had to exceed \$26,000 for married taxpayers filing separately, \$38,000 for single persons and heads of households, and \$52,000 for married persons filing jointly. Taxpayers with large amounts of taxable income which included both earned income (salaries. wages, and the like) and net long-term capital gains could avail themselves of the "maximum tax" on earned income (limiting the tax rate on earned income to 50 percent) as well as the alternative tax on net long-term capital gains. See "Maximum Tax on Earned Income."

Balance Due After Remittance

This amount was the difference between "tax due at time of filing" and the remittance tendered by the taxpayer with the return.

Business or Profession Net Profit or Net Loss

This source of income was reported by individuals who were sole proprietors of a non-farm business or self-employed members of a profession. When there were two or more sole proprietorships operated by the same taxpaver(s). the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all business activities. The proprietor was required to exclude investment income from business profits and to include it, instead, with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net profit. The deduction of "net operating losses" from other years was not considered a business expense, but was offset, instead, against "other income" on the proprietor's income tax return.

Information on business receipts and expenditures can be found in Statistics of Income--Business Income Tax Returns.

Capital Assets

See "Sales of Capital Assets."

Capital Gain Distributions Reported on Form 1040

These distributions included the following:

(1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies (mutual funds). Gains credited but not distributed were reported as income, but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company (mutual fund);

(2) Long-term capital gains distributed by real estate

investment trusts.

Normally, taxpayers would have entered amounts of these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses). However, if the taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they then entered 50 percent of the capital gain distributions directly on line 29b, page 2 of Form 1040. See also "Sales of Capital Assets."

Capital Gains and Losses

See "Sales of Capital Assets."

Capital Gains Offset

See "Maximum Tax on Earned Income."

Capital Loss Carryover

See "Sales of Capital Assets."

Capital Gains Portion of Lump-sum Distributions

See "Lump-sum Distributions Not Included in Adjusted Gross Income."

Casualty and Theft Losses

Personal casualty and theft losses not compensated for by insurance were deductible from adjusted gross income to the extent that the loss for each casualty or theff exceeded \$100. A casualty was defined as complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual natire. This deduction was also tabulated as part of "Total miscellaneous deductions."

Child Care Credit

This was a credit to reduce income tax, introduced for Tax Year 1976, which could be claimed by taxpayers who incurred expenses for the care of dependent children under age 15 (or other dependents or spouses who were disabled) while these taxpayers were working. Qualifying expenses included both those for services performed within the home (such as for baby-sitters, maids, and cooks) and, in the case of children under age 15, services outside the home, such as those performed by day-care centers or nursery schools.

The actual credit equalled 20 percent of the smallest of the three following amounts:

 total qualifying expenses, as described above:

(2) the amount of income earned while these expenses were being incurred; for this purpose, "earned income" meant salaries, wages, tips, and other employee compensation plus net earnings from self-employment. In the case of a married couple, neither of whom was disabled, the lower of the two earned incomes had to be used; couples with only one earned income, or who did not file a joint return, did not qualify for the credit:

(3) \$2,000 (\$4,000 if the expenses incurred were for the care of two or more qualifying dependents).

The child care credit replaced the child care deduction, applicable for 1975 and earlier years. The credit was not "refundable" and was limited to income tax before credits minus the general tax credit, credit for the elderly, foreign tax credit, investment credit, work incentive (WIN) credit, political contributions credit, and credit for the purchase of new principal residence.

Contributions

Contributions deductible from adjusted gross income were gifts, in the form of cash or property, to (a) organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, (b) veterans' organizations, and (c) governmental agencies which used the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income, with the exception of contributions to private nonoperating foundations which were subject to a 20 percent limitation. However, contributions of certain capital property which appreciated in value were subject to a 30 percent limitation unless the taxpayer elected to take the unrealized appreciation into account for tax purposes by reducing the contribution deduction by 50 percent of the potential long-term capital gain on a sale of the property. Contri butions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years so that, in addition to contributions made in 1976, the statistics also include amounts carried over from 1971-75, that were within the current year's percentage limitations.

Credit for Contributions to Candidates for Public Office

See "Political Contributions."

Credit for the Elderly

For taxpayers under age 65, the computation of this credit against income tax was similar to that for the retirement income credit in effect for 1975 and earlier years. In brief, the base for this computation for 1976 was pensions and annuities received under public retirement systems, limited to \$2,500 for single persons and married persons filing joint returns with only one spouse having qualifying pensions, \$3,750 for couples filing jointly if both had qualifying pensions, and \$1,875 for married persons living apart from their spouses and filing separate returns (the corresponding limits for 1975 were \$1,524; \$3,048; and \$1,524; respectively). The base was further reduced by pensions received under the Social Security or Railroad Retirement Acts, and by the amount of "earned income" (salaries, wages, professional fees, commissions, and other compensation for personal services) in excess of \$1,200. The actual credit equalled 15 percent of the (reduced) base and was limited to income tax before credits minus the general tax credit. For a more complete description of this credit see section 4. Taxpavers Age 65 or

Over, Credit for the Elderly.

dit for Federal Tax on

This was a credit allowed in 1 or in stated amounts by tion 39 of the Internal Revenue e for excise taxes paid on: gasoline used on farms for ming purposes. (2) gasoline d for nonhighway purposes or by al transit systems. (3) ricating oil used for highway purposes, and (4) cified fuels which were either d for certain purposes other n the purpose for which they e sold, or resold during the able year. These taxes could applied as a credit to reduce income tax liability when the urn was filed or refunded ing the taxable year if the

at least \$1,000.

This credit was part of the rpayment on 1976 tax which payers specifically requested be credited to their estimated for 1977.

dit for any fuel category or

lubricating oil in any of the

st three quarters of the year

rent Actuarial Value of mities

This represented the seconted amount of annuity some the taxpayer could expect realize from an annuity at the sether eturn was filed. This bunt was supplied by the tax-/er's employer on Form 1099R, i reported by the taxpayer on me 6 of Form 4972, Special year Averaging Method, and was ad only for the purpose of mputing the tax on the ordinary come portion of a lump-sum stribution from a qualified tirement plan.

pendents with Unearned Income

Prior to the enactment of the venue Act of 1971, the standard duction was available to a taxyer regardless of the source of come. The 1971 Act provided at in the case of certain xpayers who were dependents and o did not itemize their deducons the low-income allowance uld not exceed "earned income" uch as wages, salaries, and ofessional fees) and that the rcentage standard deduction uld be computed only with ference to that part of the xpayer's adjusted gross income at was attributable to earned come. The limitation applied if e taxpayer was the dependent of other taxpayer for the year, ether or not he or she was, in

fact, claimed as a dependent by

Dividend Exclusion

A taxpayer could exclude up to \$100 of eligible dividends from adjusted gross income. On joint returns, the maximum exclusion was \$200 if both husband and wife received eligible dividends, each excluding up to \$100 against their respective dividend income. For an explanation of eligible dividends, see "Domestic and Foreign Dividends Received."

Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equalled dividends in adjusted gross income.

For a further explanation, see "Domestic and Foreign Dividends Received" and "Dividend Exclusion."

Domestic and Foreign Dividends Received

Domestic and foreign dividends received included:

(1) dividends eligible for the dividend exclusion (defined above) consisting of dividends from domestic corporations received, directly or indirectly (e.g., as a beneficiary of income from estates or trusts, or as a partner for his or her distributive share of partnership profits); and

(2) dividends not eligible for the dividend exclusion consisting of dividends from foreign corporations, China Trade Act corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and corporations most of whose business was conducted in U.S. possessions.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts, nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Taxpayers were also instructed to exclude so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions: and patronage dividends declared by farmers' cooperatives and other cooperative organizations.

Earned Income

For the definition of earned income, see the concept in which it is used (e.g., for the definition used to compute the earned income credit, see "Earned Income Credit.")

Earned Income Credit

The Tax Reduction Act of 1975 provided an "earned income credit," available for Tax Year 1975, to low-income workers who maintained a household and had dependent children whom they claimed as exemptions. This credit was based on "earned income." comprised of wages, salaries, and other employee compensation, plus net earnings from self-employment, and was intended to offset the impact of social security taxes on lowincome individuals and to encourage them to obtain employment. The Tax Reform Act of 1976 subsequently continued the "earned income credit" for Tax Years 1976 and 1977 and liberalized the requirements for claiming the credit

The maximum credit remained at 10 percent of the first \$4,000 of earned income, or \$400, and was reduced by an amount equal to 10 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above \$4,000. Thus, at the \$8,000 adjusted gross income level (or earned income level) the credit was eliminated.

Taxpayers who met the following five conditions were eligible to claim the earned income credit for 1976:

(1) had an adjusted gross income or earned income, whichever was larger, of less than \$8,000,

(2) maintained a household which was the principal place of abode for the taxpayer and at least one child who was either under 19 years of age or was a student, or was disabled,

(3) were not entitled to exclude from gross income any amount of income earned from sources outside the United States or from sources within U.S. possessions.

(4) had a taxable year that represented a full 12 months, and

(5) filed a joint return if

The "earned income credit" was unique in that it could result in a refund to the extent it was not used to offset the income tax liability. Thus, even if an individual was not otherwise required to file a return, it was to his or her benefit to do so and to claim the earned income credit. See the text in section 3, Tax Computation and Tax Rates, for a further discussion of, and the data on, the earned income credit.

Earned Net Income

See "Maximum Tax on Earned Income."

Earned Taxable Income

See "Maximum Tax on Earned Income."

Estate or Trust Net Income or Loss

This was the beneficiaries' share of fiduciary income (with the exception of the items described below which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed and amounts credited to beneficiaries' accounts from current-year fiduciary income, whether or not actually received.

Also included was the beneficiaries' share of any "accumulation distribution" made in the current year by the fiduciary of a "complex trust" for income accumulated in prior tax years. Beneficiaries' share of these distributions was reduced by their share of depletion and depreciation deductions before reporting the net amount as part of adjusted gross income.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which comprised the largest portion of income from an estate or trust) was included on the tax return on the separate lines provided for these income types and was not identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust which, for its last tax year, (a) still had a net operating loss carryover or a capital loss carryover or (b) had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

Additional information on estate or trust income can be found for selected years in Statistics of Income--Fiduciary Income Tax Returns.

Estimated Tax Payments

These payments, summarized on the individual income tax return, were paid quarterly based on the 1976 Declaration of Estimated Income Tax. Form 10406s. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of the 1975 tax liability.

Excess Social Security Taxes Withheld

For 1976, if the total social security (FICA) tax withheld was greater than \$895.05 because an employee worked for more than one employer, the excess could be taken as a credit toward payment of an employee's income tax. In the case of a joint return, the credit was computed for each taxpayer. For 1975, the maximum amount was 8262.85.

Exemptions

In the computation of taxable income, a \$750 deduction was allowed for each exemption claimed.

An exemption was allowed for each taxpayer shown on a return (on joint returns, husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the spouse's exemption could be claimed on that return only if the other spouse did not file a return, had no gross income, and was not the dependent of another taxpaver. Additional exemptions were allowed for the taxpayer or spouse who indicated either or both of the following conditions: age 65 or over or blind.

Exemptions were also allowed for qualified dependents, other than taxpayer's children, who had gross income less than \$750 and dependent children (regardless of income) who received more than half their support from the taxpayer.

The total number of exemptions shown in this report includes some duplication. This occurred in the

case of:

(1) dependents other than
children who had gross income less
than \$750, but filed a return to
obtain a refund of tax withheld on

wages,

(2) dependent children with
gross income of \$750 or more which
included unearned income
(dividends, interest, capital
gains, and the like) and,

(3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was \$2,450 or more, or (b) had gross income of less than \$2,450, all of it "earned income," and filed a return only to obtain a refund of tax withheld on wases.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

Expanded Income

This figure was obtained by adding together "adjusted gross income" and "tax preferences," and then subtracting "investment interest." Each of these terms is explained separately in this

section. (For a further explanation of expanded income, see "High-income Returns, Taxable and Nontaxable" in section 1.)

Farm Net Profit or Net Loss

This source was reported by individuals who were sole proprietors of a farm. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities.

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were (1) gain from sales of livestock (except poultry) held for breeding purposes, of unharvested crops sold with the land (when the land was held for a period which qualified it for long-term capital gains treatment), and of other farmland, all of which were reported on the separate schedule for sales of property, Form 4797, and, (2) farm rental income based on crops or livestock produced solely by the tenant, without material participation of the landowner (or sublessor) in the operation or management of the farm, reported as rental income by the owner on the separate schedule for supplemental income (Schedule

Additional information on farm receipts and expenditures can be found in Statistics of Income-Business Income Tax Returns.

Foreign Tax Credit

A credit against income tax was permitted for foreign taxes paid. The credit was for the income and profits taxes paid to foreign countries or U.S. possessions and included the taxpayer's share of such taxes paid through partnerships and fiduciaries.

In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid. In addition, the credit was further limited to income tax before credits minus the general tax credit and the credit for the elderly. Amounts in excess of this limitation could be carried back 2 years and the remainder carried forward 5 years for use in computing the credit for these vears.

Additional information is available periodically from

emental Report, Statistics of ie--International Income and i, Foreign Tax Credit and ign Source Income Reported on Idual Income Tax Returns.

y Taxable Pensions and

See "Pensions and Annuities."

y Taxable Pensions and ities Reported on Schedule E

See "Pensions and Annuities."

ral Tax Credit

This credit against income tax available to all taxpayers income tax before credits. qualled the larger of: (1) the "personal exemption it." equal to \$35 multiplied he number of exemptions, other those for age and blindness: (2) the taxable income credit, 1 to 2 percent of taxable me, but never more than \$180 on returns of married persons ng separately). The amount of credit was further limited to ome tax before credits" so it could not result in a nd.

s of Households, Returns of

These returns were filed by arried" persons who furnished half the cost of maintaining usehold for the entire year at least one qualifying tive. Unmarried persons, for oses of this classification. defined as single persons. ied persons legally separated. ain married individuals living t but not legally separated, ersons married to nonresident ms. "Qualifying" relatives, as children, parents, hers, and sisters, generally to qualify as the taxpayer's endents and had to actually with the taxpayer. There two exceptions to this rule. ents of the taxpayer had to be endents, but did not have to ; in the same household: while ldren of the taxpayer did not to be dependents, but did to reside in the same housed as the taxpayer. A special tax rate schedule provided for heads of house-

e Mortgage Interest

urn schedule.

See "Interest Paid."

ds which gave approximately f the benefit of the joint

Income Averaging

The standard income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a lower amount of tax due than would have resulted if the taxpayers computed their tax using the regular tax computation methods. An eligible individual could choose this computation if the "averageable income" for the year was more than \$3,000.

"Averageable income" was the amount by which "adjusted taxable income" exceeded 120 percent of the average "base period income" (the average of taxable income, with certain other adjustments. for the 4 preceding tax years). Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fifth of such income. "Adjusted taxable income" (taxable income for the computation year), from which the averageable income was derived, covered all income except "excess community property income" and certain amounts received by owner employees (see the instruction for Schedule G in section 8, 1976 Forms and Instructions, for definitions), "Base period income" included taxable income and income earned outside the United States or within U.S. possessions which had been excluded from taxation under sections 911 and 931 of the Internal Revenue Code.

For the "special" income averaging computation, see section 3, Tax Computation and Tax Rates.

Income Earned Abroad

A U.S. citizen who was a bona fide resident of a foreign country was allowed to exclude from U.S. taxation all or a portion of any "earned income" (see definition below) received while living abroad. For the first 3 years of residence abroad, the taxpaver was allowed to exclude a maximum of \$20,000 per year from taxable income. After 3 years the maximum excluded amount was generally increased to \$25,000 per year. Taxpayers who lived in a foreign country for the entire year could use the entire exclusion amount: otherwise, they determined the amount on a prorated basis according to the number of days in their qualifying period (see definition below). Earned income was defined as

wages, salaries, professional fees, and other compensation for personal services actually rendered. It did not include dividends, capital gains, or interest. Earned income paid to U.S. citizens by the U.S. Covernment was not tax-exempt, nor were pensions or annuities tax-exempt if attributable to employer contributions made for services rendered outside the United States.

Tax-exempt income earned abroad was reported on Form 2555, Exemption of Income Earned Abroad, but was not entered on Form 1040 because it was not included in adjusted gross income. Persons with no other income were required to complete just the name, address, social security number, and signature sections of Form 1040. Returns of persons with wholly tax-exempt income were tabulated in the "no adjusted gross income" size class for the statistics.

To qualify for the residence exemption, a person was required to have been a resident of a foreign country for an entire year. If a taxpayer was a resident of the country for only a part of the tax year, the income earned abroad during that year was eligible for exclusion if the taxpayer remained a resident for the next full tax year. If the taxpayer filed a current-year return for the year in which he or she took up residence abroad, all of the income earned during the year was initially subject to tax, and, to take advantage of the exclusion, the taxpayer had to file an amended return after he or she became eligible for the exclusion. As an alternative, the taxpayer could apply for a special extension for filing a return until the residency requirement had been met.

U.S. citizens living abroad who were not bona fide residents of a foreign country could also be eligible for excluding all or a portion of their earned income. However, these persons did not become eligible until they had been present in a foreign country or countries for 17 out of 18 consecutive months. At that point, the same rules applied to them as applied to bona fide residents. For the purpose of this provision, the term "foreign country" meant territory under the sovereignty of a government other than that of the United States.

See section 1, Returns Filed and Sources of Income, for an explanation of the effects on the statistics of the Tax Reduction Act of 1976 and the Tax Reduction and Simplification Act of 1977.

Additional information is available periodically from Supplemental Report, Statistics of Income—International Income and Taxes, Foreign Tax Credit and Foreign Source Income Reported on Individual Income Tax Returns.

Income Subject to Tax

In general, income subject to tax was the base for the assessment of income tax before credits. For returns with the regular or maximum tax computations, the income subject to tax was "taxable income," that is, adjusted gross income less personal deductions and exemptions. For returns with the alternative tax computation, the income subject to tax was the larger of taxable income or one-half excess net long-term capital gain over net short-term capital loss.

For income averaging returns. income subject to tax was a reduced amount of taxable income especially computed for the statistics by working back from the tax itself. As an example, suppose a taxpaver filing jointly had \$20,000 of taxable income, all of which was eligible for averaging. The income tax before credits computed under income averaging was \$3,100 (see "Income Averaging" above). By consulting the tax rate schedule for joint returns it could be determined that this was the same tax assessable on \$15,360 of taxable income under the regular tax computation method. Therefore. this latter amount (\$15,360) became the amount tabulated as income subject to tax. (See also section 3. Tax Computation and Tax Rates.)

The ordinary income portion of lump-sum distributions from qualified retirement plans (taxed under the special income averaging methods) and tax preference income (taxed under the minimum tax provisions of the law) were not included in income subject to tax because these two types of income were excluded from adjusted gross income and, therefore, taxable income. Also, they were subjected to special types of tax computation regardless of any other income tax paid by the taxpayer. (See also "Type of Tax Computation.")

Income Tax After Credits

Income tax after credits was equal to "income tax before credits" minus the following tax credits: credit for the elderly: investment credit; foreign tax credit; work incentive (WIN) credit; political contributions credit; credit for the purchase of new principal residence; child care credit; general tax credit; and, to the extent that it did not result in a negative amount, i.e., a refund, the earned income credit. The portion of the earned income credit which did not result in a negative amount was tabulated as

"earned income credit used to offset income tax before credits." See also "Total Income Tax" and "Total Tax Liablity."

Income Tax Before Credits

Generally, this was the tax liability computed on current year "taxable income" based on:

- (1) the regular tax, including
- tax from the optional tax tables,
 (2) the alternative tax (from Schedule D).
- (3) the income averaging tax (from Schedule G),
- (4) the maximum tax (from Form 4726).

To income tax before credits, as computed under one of the four methods listed above, certain taxpayers had to add one or more of the following:

- (1) the "special averaging tax," computed by a taxpayer who received a lump-sum distribution from a qualified retirement plan;
- (2) the "multiple recipient special averaging tax," computed by a taxpayer who received a share of a single lump-sum distribution from a qualified retirement plan;
- (3) the tax on accumulation distributions of trusts, computed by a taxpayer who received a distribution in the current year which was based on income accumulated by a trust in prior years; (4) the tax from recapture of prior-year credit for purchase of new principal residence, computed by a taxpayer who had claimed the "new house credit" for 1975, but then sold the new house within a 36-month period and failed to replace it with another qualifying new house within an 18-month period.

Since it was possible for a taxpayer to have one or more of these four special taxes, even though he or she had no taxable income for the year, the number of returns with income tax before credits in this report is greater than the number of returns with taxable income.

Income Tax Withheld

Tax withheld represented amounts deducted from salaries, wages, tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method, both of which were based on graduated withholding rates ranging from 14 to 36 percent, or any of the alternative methods permitted by the Internal Revenue Service in determining the amount to be withheld.

In addition to income tax withheld reported on Form W-2, income tax withheld from pensions and ammuities reported on Form

W-2P, Statement for Recipients of Annuities, Pensions, or Retired Pay, was also included in this

Individual Retirement Account

For taxable years beginning after December 31, 1974, an employee who was not covered by a qualified private or governmental retirement plan was able to set up an individual retirement account (TRA) (a) at a bank or other qualified financial institution. (b) by investing directly in individual annuity contracts issued by an insurance company, or (c) by investing in special retirement bonds issued by the Federal Government. Contributions to such a plan, which were limited to the lesser of \$1,500 or 15 percent of the individual's "earned income" (wages, salaries. and net earnings from selfemployment), could be deducted from the employee's gross income in arriving at adjusted gross income. A taxpayer could start withdrawing funds from this account after reaching age 59-1/2, and had to start doing so after reaching age 70-1/2. Withdrawals prior to reaching age 59-1/2 were subject to a penalty tax equal to 10 percent of the premature distribution. Contributions to the retirement acount in excess of the legal limitation for the year (15 percent of earned income; \$1,500 maximum) were subject to an excise tax equal to 6 percent of the excess contribution. These taxes are reflected in "total tax liability".

Interest Paid

Interest paid on personal debts, mortgages, bank loans, and installment purchases of real or personal property was deductible. but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. The amounts deductible as interest expense included "investment interest" (that amount naid or accrued on indebtedness incurred, or continued, to purchase or carry property held for investment), subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was therefore not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract. certain unstated amounts of interest as provided in Code section 483, and finance charges.

erest Received

Interest received was the able portion of interest eived from bonds, debentures, es, mortgages, personal loans. k deposits, and savings ounts. Also included were called dividends on deposits or hdrawable accounts in mutual ings banks, cooperative banks, rings and loan associations, and dit unions. Excluded was the erest on a State or local rernment obligation. Such erest was tax-exempt and refore did not have to be ported on the tax return.

restment Credit

This tax credit was based on a centage of the "qualified restment" in certain new and ad depreciable assets, chiefly hinery and equipment with a eful life of 3 years or more. applicable percentage for most perty acquired and placed into vice or constructed during the riod January 22, 1975, through cember 31, 1976, was 10 percent "qualified investment" as wided for by the Tax Reduction t of 1975. Before January 22, 75, the credit was, in general, percent. The cost of the prorty determined the taxpaver's edit base, "qualified investnt." an amount that took into count the length of the operty's intended life and ether the property was new or ed.

There were also limitations on e credit itself, for the most rt dependent on the presence or ze of income tax (excluding ecial taxes), reduced by the reign tax credit and the credit or the elderly before the vestment credit could be plied. Amounts in excess of ese limitations could be carried ick 3 years and the remainder urried forward, in general, to me succeeding 7 years, for use in mputing the credit for these ears. Special rules applied in ne case of the carryforward of redit computed under laws in Effect prior to 1971.

nvestment Interest

This was an amount computed or the statistics on high-income eturns as required under the Tax eform Act of 1976. It was equal to total interest deducted (other han home mortgage interest), mited to investment income interest received, dividends, and capital gains, to the extent meluded in total income). Thus, nvestment interest as computed id not equal the investment

interest reported on Form 4952, Investment Interest Expense Deduction, which was defined differently.

In computing investment interest, different amounts of investment income were included under the different income concepts used in this report. Therefore, investment interest had to be limited as follows:

- (1) When the income concept tabulated was "adjusted gross income less investment interest," the upper limit was computed by adding:
- (a) interest received,
 (b) dividends after the exclusion of up to \$100 per tax-payer,
- (c) all net short-term capital gains (in the case of taxpayers with short-term gains and long-term losses, the excess of short-term gains over long-term losses), and
- long-term capital gains (in the case of taxpayers with long-term gains and short-term losses, one-half of net long-term capital gains in excess of any net short-term capital losses), and by subtracting all the net short-term capital losses and one-half of the net long-term capital losses and one-half of the net long-term capital losses.
- (2) When data on "expanded income" or "adjusted gross income plus tax preferences" were tabulated, the upper limit was computed by adding:
- (a) interest received, (b) dividends before exclusion of up to \$100 per
- taxpayer,
 (c) all net short-term capital gains, and
- (d) all excess net long-term capital gains, and then subtracting all the net short-term capital losses and one-half of the net long-term capital losses, limited to \$1,000 per tax return.

Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for contributions, interest paid, taxes, medical expenses, casualty or theft loss. alimony payments, union dues, and other expenditures for which no specific line or schedule was provided on the return. Such "other" expenditures included educational expenses and certain expenses connected with the taxpayer's employment. See also the explanation of the classification, "Returns with Standard Deduction or with Itemized Deductions."

Joint Returns of Husbands and Wives

These were either returns on which married taxpayers reported their combined income or returns of married taxpayers where only one spouse had income, but exemptions of both were claimed.

Low-income Allowance

The low-income allowance was the minimum standard deduction. designed to aid low-income taxpayers. The Tax Reform Act of 1976 increased the amount of the low-income allowance for all taxpayers. Thus, for 1976, the low-income allowance was \$1.700 for unmarried persons (including heads of households with dependent children), \$2,100 for married persons filing joint returns and surviving spouses, and \$1,050 for married persons filing separate returns. Previously, the lowincome allowance was \$1,600 for unmarried persons (including heads of households with dependent children). \$1,900 for married persons filing joint returns and surviving spouses, and \$950 for married persons filing separate returns.

The primary effect of the increase in the low-income allowance for 1976 was to exempt certain individuals with relatively little income from having to file a Federal income tax return.

Lump-sum Distributions Not Included in Adjusted Gross Income

Special tax treatment was accorded lumn-sum distributions made in taxable years beginning after December 31, 1973. These lump-sum distributions were payments made in one tax year to an individual (either an employee or the employee's beneficiary) from qualified employee pension, annuity, profit-sharing, or stock bonus plans representing an employee's entire interest in the plan. The payments must have been made: (1) as a result of the employee's death, (2) after the employee reached age 59-1/2, (3) as a result of the employee's (not including self-employed individuals or owner-employees) separation from employment, or (4) after a self-employed individual or an owner-employee became disabled.

The entire lump-sum distribution was not necessarily subject to taxation. The taxable portion was determined by sub-tracting from the total (1) any amount contributed to the plan by the employee (less any previous distributions received that were not includable in the employee's

gross income) and (2) net unrealized appreciation of employer securities. (When sold, the employee maid the tax on the unrealized appreciation of employer securities contributed to the plan by the employer.) Thus, the total taxable amount of the distribution consisted of employer contributions and any income earned on the account. An allocation of this taxable portion was then made between long-term capital gain and ordinary income based on the number of the employee's years of service before 1974 and after 1973. In general. the portion of the distribution attributable to active participation in a plan before 1974 qualified as long-term capital gain, while the portion attributable to active participation after 1973 was ordinary income.

The Tax Reform Act of 1976 provided that the recipient of a lump-sum distribution paid after 1975 which included capital gains could elect to treat the entire taxable portion as ordinary income (thereby avoiding the additional tax on tax preferences, or "minimum tax," on long-term capital gains). The ordinary income portion could in turn be taxed one of two ways: it could be included in adjusted gross income and taxed in the same manner as other income: or it could be excluded from adjusted gross income and taxed separately under an elective special 10-year averaging method. See "Special Income Averaging Methods" and the text in section 3. Tax Computation and Tax Rates, for a full discussion of this special tax computation.

Marginal Tax Rates

The marginal tax rate was the highest rate used by a taxpayer in computing tax under a specified tax computing tax under a specified tax computation method. For example, if a joint return showed taxable income of \$23,000, the tax rate schedule (reproduced in the income tax return facsimile at the end of this report) indicated tax as \$4,380 on the first \$20,000 plus 32 percent of the excess. The marginal rate in this case is 32 percent, and the income taxed at the marginal rate is \$3,000 (\$23,000 mins \$20,000).

The example assumes that the tax was determined solely on taxable income under the regular computation method. If a taxpayer had income subject to tax at both the regular rates and the special capital gains rates, a marginal rate was determined for each portion of income subject to tax. The marginal rate for income

averaging returns was determined for the statistics by applying the rates from the regular rate schedule to a reduced amount of taxable income (described under

"Income Subject to Tax").

See also "Income Subject to
Tax," as well as the text and
examples in section 3, Tax
Computation and Tax Rates.

Maximum and Alternative Tax

See "Maximum Tax on Earned Income."

Maximum and Regular Tax Computation

See "Maximum Tax on Earned Income."

Maximum Tax on Earned Income

Income tax before credits was usually computed by applying to taxable income graduated tax rates ranging from 14 to 70 percent. However, taxpavers with large amounts of "earned income" could elect to limit the top tax rate on such income to a maximum of 50 percent. This was done by splitting taxable income into "earned taxable income" and "other taxable income." To earned taxable income the regular rates starting with 14 percent were applied, but to amounts which would have been subject to rates higher than 50 percent, the maximum tax rate of 50 percent was applied instead. Other taxable income was taxed at regular rates higher than 50 percent, except for any portion subject to capital gains rates under the alternative tax computation. "Earned income" was gross

income from salaries, wages, professional fees, and compensation for personal services. If the taxpayer engaged in a trade or business where both services and capital were material incomeproducing factors, up to 30 percent of net profit was considered earned income. Net proceeds from the sales of property created by the taxpayer were also considered earned income. "Earned net income" was earned income as here defined less allocable deductions and expenses. Earned net income was used to determine "earned taxable income," Taxable income was multiplied by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was subject to two further reductions.

The first reduction was the "tax preference offset," which was the greater of "tax preferences after exclusion" (used in the computation of "minimum tax") for

1976 or the average of this amount for 1972-76. The second reduction applied to those taxpayers who had canital gains and were eligible for the special tax treatment afforded by the alternative tax computation method. Since the capital gains had already received special tax treatment under the alternative tax method, the amount of income subject to maximum tax treatment (i.e., earned taxable income) had to be limited to taxable income less one-half of the net long-term capital gain in excess of net short-term capital loss. This is tabulated in the statistics as the "capital gains offset." Earned taxable income, then, was the result of applying an earnings ratio to taxable income and then subtracting from that result those items which had already received special tax treatment, namely tax preferences after exclusion and one-half of the amount by which net long-term capital gains exceeded net shortterm capital losses.

The part of taxable income which was not earned taxable income was "other taxable income." Other taxable income, in turn, consisted of the tax preference offset, the capital gains offset, as well as "unearned taxable income." a residual amount.

Income tax before credits on returns with the maximum tax on earned income was the sum of the tax on earned taxable income. computed as described in the first paragraph, plus the tax on "other taxable income," defined above. Except for taxpayers using the capital gains rates of the alternative tax computation, the tax on "other taxable income" was the regular tax on taxable income less the regular tax on earned taxable income. For taxpayers electing the alternative tax computation, the tax on "other taxable income" was the alternative tax on capital gains plus the regular tax on taxable income less the regular tax on the sum of earned taxable income and taxable income from long-term capital gains.

The maximum tax computation was not available to married persons filing separate returns or to taxpayers electing income averaging. See also "Alternative Computation of Tax" and the text in section 3, Tax Computation and Tax Rates.

Medical and Dental Expenses

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded 3 percent of adjusted gross income. Expenditures considered for this deduc-

n were the actual amounts paid ing the tax year for health e of the taxpaver, spouse, endents, and any other person , except for the fact that he she had \$750 or more of gross ome or filed a joint return h his or her spouse, could be imed as a dependent. Amounts d for drugs and medicines were luded in medical expenses only the extent that they exceeded 1 cent of adjusted gross income. insurance payment, received on ount of medical expenses urred, reduced the cost which ld be considered as medical enses actually paid by the payer. However, one-half of cost of medical insurance up \$150 was fully deductible as a ical expense without regard to 3 percent limitation, while remaining one-half of the cost s any excess over \$150 was ject to the 3 percent limitation.

cellaneous Itemized Deductions

Included in the statistics e all specified nonbusiness uctions from adjusted gross ome for which separate cateies were not provided on the urn form plus personal casualty theft losses.

On the return form. cellaneous deductions included enses incurred in the collection income; or for the management, servation, or maintenance of perty held for the production income subject to tax; gambling ses not in excess of winnings orted in income; amortization bond premium; expenses conted with taxpayer's employment, r example, dues to professional ieties, cost of tools and plies for the job, and fees to lovment agencies); fees paid the preparation of a tax urn; allowable expenses of an lovee in connection with the lover's business; and up to 10 (\$200 for a joint return) of itributions to candidates for plic office.

Casualty and theft losses, ile shown as a separate category the return form, were classified "total miscellaneous deductions" the statistics. See "Casualty 1 Theft Losses."

t Operating Loss Credit

rryover

See "Additional Tax for Tax eferences" in section 3, Tax mputation and Tax Rates.

t Operating Loss Eligible for

See "Additional Tax for Tax eferences" in section 3, Tax moutation and Tax Rates.

One-half Excess Long-term Gain

See "Alternative Computation of Tax."

Other Income (Net)

Included here were such items as prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts, insurance received as reimbursement for medical expenses taken in a previous year, and any other income subject to tax for which there was no specific line provided on the return form. Taxpayers were required to apply any deduction for business net operating losses against "other income."

Other Tax Credits

"Other tax credits" included, in general, only those statutory tax credits which were used to offset total income tax and could not be identified as credit for the elderly, child care, investment, work incentive (WIN), foreign tax, or contributions to candidates credits. In previous years, the "throwback tax credit" was also included; for 1976, it was treated as part of "Other Taxpayments." (See also "Other Taxpayments.")

Other Taxpayments

"Other taxpayments" included the credit from a regulated investment company for tax it paid on undistributed capital gain dividends, the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust, and any other unidentified amounts that could not be allocated to "excess social security taxes withheld," or "credit for tax on gasoline, fuel, and oil." "Other tax credits." to the extent that they were in excess of total tax and were refundable, were also tabulated as "other taxpayments."

Other Taxable Income

See "Maximum Tax on Earned Income."

Overpayment

An overpayment of tax occurred when the "taxpayments" (defined below) exceeded "total tax liability" (also defined below) overpayments could be refunded; or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax; or taken partly as a refund and partly as a credit against estimated tax.

Partnership Net Profit or Net Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or unincorporated association. The taxpayer's profit or loss shown was the share only of the ordinary income or loss of the enterprise together with payment made to the taxpaver for the use of capital or as a salary. Beginning with 1976, the "at risk" limitation was introduced on partner's deductible losses that were attributable to certain partnership "tax shelter" activities to which a partner contributed cash or property. In general, losses were allowed only to the extent of the aggregate amount the partner had "at risk" in the activity at the close of the year. (The amount "at risk" was the partner's cash or property investment or amounts borrowed for which the partner was personally liable or which was secured by property other than the amount the partner had invested.) The amount "at risk" was reduced by the losses deducted; however, a loss in excess of the "at risk" amount could be carried over for possible use in the following year. Also beginning with 1976, the statistics reflect the more limited deduction for the additional first-year depreciation. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the net result of all shares.

Partnership net profit or net loss, as shown in this report. did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, interest on taxfree covenant bonds, and shares of specially allocated income or loss, even when these amounts were received through a partnership. Such income was included on the tax return on the separate lines provided for these income types. Deductions for which there were separate lines on the return were similarly excluded from partnership net profit or net loss.

Additional information for partnerships can be found in Statistics of Income-Business Income Tax Returns.

Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 48.68, Application for Automatic Extension of Time to File U.S. Individual Tax Return, and gained a 2-month extension of time to file the Form 1040. The application operated to

extend the time to file. It did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When the taxpayer filed the return, he or she entered the amount paid with Form 4868 on Form 1040 to determine any tax still due or any amount of overpayment of tax.

Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer, while annuities were income payable at stated intervals in consideration of a specific premium. A taxpaver could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 32b, "Fully taxable pensions and annuities," of Form 1040 rather than on Schedule E, Supplemental Income Schedule, which was used to report amounts received from a contributory pension.

For the taxpayer who participated in a contributory retirement plan while employed. the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion. represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. (In the case of a survivor-beneficiary of a deceased employee, a "death benefit exclusion" of up to \$5,000 could be excluded, in addition to the deceased employee's contribution.) The entire amount of pension received for the year was reported on the supplemental income schedule (Schedule E, Form 1040), with the taxable portion shown separately and carried forward to line 32a of Form 1040, and included under the heading "Pensions, annuities, rents, royalties, partnerships, estates and trusts, etc." When it was possible for the retired employee or a survivor to recover

the employee's contributions within 3 years by the annuity payments received, the payments were nontaxable until recovered. after which time the pension or annuity was fully taxable. This was the "three-year rule" computation method. If this method was inapplicable, the taxpaver's yearly receipts were prorated into taxable and nontaxable portions based on life expectancy at the time that the pension or annuity started (or "term certain," if the annuity was not payable for life).

Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than the cost, but not within 3 vears.

In certain circumstances, an employee (or the employee's beneficiary) could receive a lump-sum payment from a pension or annuity plan. Determination of any taxable portion of the lump-sum payment and its tax treatment are discussed in this section under "Lump-Sum Distributions Not Included in Adjusted Gross Income" and "Special Income Averaging Methods."

See also the text in section l. Returns Filed and Sources of Income for an explanation of the limitation of the data on "nontaxable pensions and annuities.'

Percentage Standard Deduction

See "Standard Deduction."

Personal Exemption Credit

See "General Tax Credit."

Political Contributions

An individual taxpayer was allowed to elect either a credit or an itemized deduction for political contributions paid during the tax year. This political contribution could be to a candidate or candidates for election to a Federal, State, or local office, in a primary, general, or special election, or it could be to a political campaign committee. The credit against income tax was permitted for 50 percent of the political contributions made, up to \$50 on a joint return or \$25 on a return of a married person filing separately or on the return of a single person. In lieu of the credit, an individual could deduct from adjusted gross income political contributions made, up to \$200 on a joint return or \$100 on a return of a married person filing separately or on the return of a single person.

Availability of the credit allowed taxpayers claiming the standard deduction to reduce the tax liability by all or a part o their political contributions. Taxpayers who itemized their deductions, however, found that the deduction was more advantageous if their marginal tax rate exceeded 25 percent. (See "Marginal Tax Rates," discussed in this section.)

Premature Distributions from an Individual Retirement Account (II)

See section 3. Tax Computation and Tay Pater

Premature Distributions from a Self-employed Retirement Plan

See section 3, Tax Computation

and Tax Rates. Presidential Election Campaign

Fund Checkoff

vear.

Taxpayers could elect to designate \$1 (\$2 on a joint return, if both the taxpayer and spouse so elected) of their 1976 tax liability to be applied to the Presidential Election Campaign Fund. This designation could be made by checking the appropriate box on line 8 of Form 1040 or Short Form 1040A. The election did not affect the size of the

taxpayer's tax liability for the Purchase of New Residence Credit

As a stimulus to new housing. the Tax Reduction Act of 1975 allowed a credit against tax for portion of the "purchase price" paid by a taxpayer for a new principal residence. This credit applied to housing constructed or under construction before March 26, 1975. The amount of the credit was equal to 5 percent of the purchase price, limited to \$2,000 for all returns except those of married persons filing separately; for the latter, the limit was \$1,000. The credit could be further limited, since it could not exceed the tax for the year reduced by the general tax credit, foreign tax credit. credit for the elderly, investmen credit, work incentive (WIN) credit and political contributions credit.

In order to qualify for the credit, the residence purchased had to be the principal residence of the taxpayer and its original use had to commence with the taxpayer. In addition to the date-of-construction requirement, the property had to have been acquired and occupied by the taxpayer after March 12, 1975,

before January 1, 1977. The rechase price" was the adjusted is. Thus, when the new idence was a replacement idence was a replacement idence, the cost of the new idence had to be reduced by the not recognized on the sale of previous residence. Finally, taxpayer was required to ach to his or her return a trification by the seller that purchase price paid was the eat price at which the new idence was offered for sale er February 28, 1975.

und

A refund of tax included all rpayments not applied by the payer as a credit to the next r's estimated tax. See erpayment."

ular Tax Computation

Typically, the taxpayer, in ermining "income tax before dits," first computed taxable ome. Depending on marital tus, the taxpayer then applied as from one of four tax rate adules to compute the tax. In a instances the taxpayer used equivalent tax table or uested the Internal Revenue vice to compute the tax. In sins of such taxpayers are also ssified under the regular tax putation method.

t Net Income or Loss

Rent net income or loss stituted a part of adjusted ss income and was determined by acting from gross rents amounts depreciation, repairs, maintene, interest, taxes, commissions, ettising, fuel, insurance, itor services, and any other owable expenses related to the ted property.

alty Net Income or Loss

Net royalties consisted of ss royalties less deductions depletion, depreciation, ice rent, legal fees, clerical p, interest, taxes, and similar ms. Gross royalties included enues from oil, gas, and other eral rights: and revenue from ents: copyrights on literary ks: trademarks: formulae: and on. Certain royalties received er a lease agreement on timber, 1, and domestic iron ore were gible for capital gains or inary loss treatment under Code tion 1231, and as a result of separate computation required that section are reflected in statistics for "sales of ital assets" and "sales of perty other than capital ets.

Salaries and Wages (Gross)

Salaries and wages as reported on the tax return were amounts of compensation for personal services prior to statutory adjustments which reduced the gross amount by the sick pay exclusion and certain expenses connected with employment. Also included were commissions: bonuses: tips: fees: excess reimbursement over employee business expenses; and the value of nonmonetary payments for services, e.g., merchandise, accommodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers in "other sources" of income were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned abroad which were taxexempt under special provisions of the law

Sales of Capital Assets

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks, bonds, and nonbusiness real estate including a personal residence. Thus, property held for sale during the ordinary course of business operations and depreciable and real property held in connection with a business were among the property types not covered by the tax definition of capital assets.

If capital assets were held for more than 6 months prior to their sale, only half of this "long-term" gain was taxable and in many instances, at a rate lower than otherwise (see "Alternative Computation of Tax"). If the sale resulted in a loss, regardless of how long the asset was held, the loss could be completely offset against capital gains and to I'mitted extent, against ordinary income. However, capital losses from sales of property held for personal use were not deductible. In addition, net gains from

dispositions of some of the property types excluded from the tax definition of capital gains could receive long-term capital gains treatment under special conditions set forth in the Code, while net gains from some of the property types included under the definition could be denied capital gains treatment under other Code sections. The latter are referred to under the heading "Sales of Property Other Than Capital Assets, Net Cain or Loss."

Property used in trade or business, excluded from the tax definition of capital assets, received special treatment under Code section 1231. Examples of

such property were depreciable and real assets, most types of livestock if held for breeding purposes, the value of unbarrected crops sold with the land they grew on, as well as certain mineral rights. Gains and losses from sales or other dispositions under section 1231 had to be aggregated first. If the overall result was a net gain, it was included in the computation of net long-term capital gain or loss. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. Thus, a net gain under section 1231 could receive the more beneficial treatment of a long-term capital gain taxable under the alternative computation of tax, while a net loss under section 1231 received the more beneficial treatment as an ordinary loss which could be fully offset against ordinary income as well as against capital gains. Included in the computation under section 1231 was the result of an additional special computation to determine net gain or loss from certain "involuntary conversions" (principally from casualty or theft) of business assets and also of capital assets.

The amount of gain eligible for capital gains treatment under section 1231 was reduced in the case of certain depreciable and real property by sections 1245, 1250, 1251, 1252, and 1254 and, in the case of certain mining property, by section 617. Code sections 1245 and 1250 limited the eligible gain in the case of certain depreciable and real property based on adjustments for any accelerated depreciation claimed since 1962, 1964, or 1975, the date depending on the category of property involved. To the extent of such depreciation, the gain was ordinary income. Code sections 1251 and 1252 further limited the eligible gain generally on these same property types if they were used in the business of farming, while Code section 1254 treated the gain from dispositions of oil or gas property, for the most part, as ordinary income. Code section 617 limited eligible gain on depletable mining property, after taking account of certain exploration and development expenditures as gain from ordinary income, to the extent of these expenditures. None of these Code provisions had any effect on the treatment under section 1231 of losses resulting from the disposition of such property.

The individual in reporting his or her gains and losses from property used in trade or business and from involuntary conversions

also included distributive shares received as a partner in a partnership.

Net short-term gain or loss--Gains and losses from sales or exchanges of capital assets held for 6 months or less were considered to be short-term. To obtain the net short-term gain or loss, gains and losses from current-year transactions were combined with any short-term capital loss carryover and any net short-term gain or loss received from partnerships or fiduciaries.

Net long-term gain or loss--Gains and losses from sales or exchanges of capital assets (or property treated as capital assets) held more than 6 months were considered to be long-term, and therefore, eligible for special beneficial tax treatment (see "Net gain" below and "Alternative Computation of Tax"). To obtain the net long-term gain or loss. gains and losses from current-year transactions were combined with:

(1) any net long-term gain or loss received from partnerships or fiduciaries.

(2) any capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts.

- (3) net long-term gains included in the profits of Small Business Corporations electing to be taxed through shareholders (reduced by the special tax computed at the company level).
- (4) any long-term capital loss carryover from recent years prior to 1976.

Short-term capital loss carryover--This carryover represented that portion of any net short-term capital loss incurred, but not deducted, in a previous taxable year. Also, the loss carryover could offset dollar for dollar all current-year shortterm capital gains and up to \$1,000 of any other income.

Long-term capital loss carryover -- This carryover was the unused portion of net long-term loss which exceeded the loss year's net short-term capital gain or the \$1,000 maximum deduction for net capital loss. If both a net short-term loss and net long-term loss were incurred, the net short-term loss was offset first.

Net capital gain -- In computing the gain in adjusted gross income. the net short-term gain or loss was combined with the net longterm gain or loss. The amount of net capital gain in adjusted gross income conformed to one of several conditions, namely, (a) on returns with a net long-term gain, the amount included in adjusted gross income was 50 percent of the

excess net long-term gain over net short-term loss; (b) on returns with only a net long-term gain, 50 percent of the net gain, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net short-term gain. the entire net gain, and (e) on other returns, the entire excess net short-term gain over net long-term loss.

Net capital gain included capital gain distributions received by taxpayers which would normally have been entered in Schedule D. Capital Gains and Losses. However, if taxpavers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they did not file that schedule but entered 50 percent of the capital gain distributions directly onto Form 1040, on line 30B. The statistics include a separate tabulation of the capital gain distributions not reported on Schedule D.

Net capital loss -- In computing net loss in adjusted gross income the net short-term gain or loss was merged with the net long-term gain or loss, and the excess loss was allowed to the extent of the smallest of (1) the short-term loss in excess of any long-term gain plus one-half of the longterm loss in excess of any short-term gain, (2) taxable income computed without regard to the capital loss or personal exemptions. or (3) \$1,000 (\$500 for married taxpayers filing separately).

Additional information on sales of capital assets is available periodically from the Supplemental Report, Statistics of Income -- Sales of Capital Assets Reported on Individual Income Tax Returns.

Sales of Property Other Than Capital Assets, Net Gain or Loss

In general, property other than capital assets related to property of a business nature in contrast to personal investments which were capital assets. Specifically included were sales of (1) certain depreciable. depletable, and real business property (see below); (2) accounts and notes receivable acquired in the ordinary course of business for services rendered or from sale of property includable in inventory or ordinarily held for sale; and (3) certain copyrights, literary, musical, or artistic compositions or similar properties. Also included were (4) any share of gain or loss

received through partnerships and fiduciaries (in contrast to capital gain or loss, gain or loss from these transactions was included in its entirety in computing adjusted gross income); (5) losses on sales of small business investment company stock (considered as ordinary losses rather than capital losses; gains were treated as capital gains. however): (6) losses on small business stock if the owners were the original holders (however. such losses were limited to \$50,000, or \$25,000 for married persons filing separate returns: gains were treated as capital gains); and (7) amounts resulting from certain "involuntary conversions" including net losses from casualty and theft (see also "Sales of Capital Assets" above).

As explained under the definition of "Sales of Capita' Assets," a net gain from dispositions of (or certain transactions involving) specified types of business property that were excluded from the tax definition of capital assets could receive capital gains treatment under section 1231. Gaine and losses from these dispositions or transactions first had to be aggregated. If the overall result was a net gain, it was included in the computation of net long-term capital gain. If the overall result was a net loss. it was included in the computation of net gain or loss from sales of property other than capital assets. The gains and losses resulting from involuntary conversions were especially treated in this computation.

The amount of gains (though not losses) on dispositions of property includable in the computation of net gain or loss under section 1231 was limited as a result of code sections 1245. 1250, 1251, 1252, 1254, and 617, To the extent that the amount eligible for capital gains treatment was thereby reduced, the amount included in the statistics for net gain or loss of sales of property other than capital assets was increased.

Self-Employment Tax

This tax, levied under the social security system, was reported by each individual who had self-employment earnings of at least \$400 derived from a sole proprietorship or from any share of partnership profits. Citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating

es, and casualty and theft es were not allowed in comng self-employment earnings.
The maximum amount subject toemployment tax for 1976 was
300, reduced by any wages on
h social security tax had been
held by any employer. The
mum self-employment tax payable
\$1,208.70, based on the 7.9
ent rate in effect for that

. For 1975, the rate was the although the maximum amount arnings subject to the tax was 100 and the maximum tax was 13.90.

rate Returns of Husbands and

Generally, these were returns arried persons, each of whom d a return independent of his er spouse and reported only or her own income, exemptions. tax. Also included were rns of married persons where one spouse had income, but ted to use this classifion, and also returns with unity property income divided een husband and wife. If the husband (or wife) filed parate return, the wife's band's) exemption could be med on that return, but only he other apouse did not file a rn, had no gross income, and not the dependent of another aver.

Pay Exclusion

An employee was allowed to ude up to \$100 per week from ries and wages received under mployer-provided wage continuaplan for periods of absence to injury or sickness subject imitations prescribed by lawalso the text in Section 1, rns Filed and Sources of me, for an explanation of the tations of the data on the k pay exclusion."

le Persons, Returns of

These were returns of (a) wried persons who did not ify as head of household or riving spouse, or (b) certain ied individuals living apart I their spouses who maintained me, independently of the vidual's child or stepchild more than 5 but less than 12 has of the year.

l Business Corporation Net

Net income of a qualified It Business Corporation fined in section 1371 of the 12), whether or not distributed, was taxed directly through each stockholder. Net losses were allocated to each stockholder to be offset against income from

Small Business Corporation income shown in this report was the amount taxable to stockholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the stockholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in Previous years was taxable to stockholders in the year it was earned and could be distributed during the current year without any further tax.

Information on Small Business Corporations can be found in Statistics of Income--Corporation Income Tax Returns.

Social Security Taxes on Tip Income

This amount is comprised of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to \$20 or more that the taxpaver received in a month while working for any one employer were subject to withholding of income tax and social security tax. Cash tips counted toward social security benefits and an employee was required to report these tips to the employer and the employer then withheld the social security tax. However, if the employer was unable to withhold the amount of social security tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the taxpaver was required to report the uncollected tax and pay it with the Form 1040.

If the employee did not report the tips to the employer, the employee was required to compute the social security tax on unreported tips on Form 4137 and attach it to Form 1040.

Special Income Averaging Methods

Employees, self-employed individuals, or their beneficiaries, who received lump-sum distributions from qualified pension or retirement plans (described under separate heading) could elect to have this income taxed under a special 10-year averaging method under provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Generally, the income eligible for taxation under this method was that part of the distribution which represented employer contributions to the plan after 1973, considered to be "ordinary income." Employer

contributions made before 1974 could be given long-term capital gain or ordinary income treatment, while the employee's contributions were not taxable at all.

The taxpayer included the capital gain portion of the distribution in adjusted gross income along with any other capital gains. However, if the taxpayer elected to use the special averaging provisions, then the taxpayer excluded the ordinary income portion of the distribution from adjusted gross income and computed a tax on it separately. If the election were not made, the ordinary income portion was treated as "other" income on the return, was included in adjusted gross income, and was taxed as part of the taxpayer's "taxable income."

Generally, the special income averaging tax computation involved three steps:

- (1) the taxpayer determined the taxable portion of the distribution by allocating the full amount of the distribution between capital gain and ordinary income and then subtracting certain allowances and exclusions:
- (2) using the tax rate schedule for single persons, the taxpayer computed a tax on one-tenth of the amount in step (1) and multiplied that result by 10: and
- (3) finally the taxpaver multiplied the amount in step (2) by the number of calendar years of service under the plan after 1973 and divided this by the total number of calendar years of service.

However, those taxpayers who had received lump-sum distributions in 1974 or 1975, as well as in 1976, used the combined prioryear and current-year taxable portions in step (1) above, and then subtracted the tax they had previously paid on the prior distribution to determine the tax due for 1976.

This, then, represented the tax on the ordinary income portion of a 'ump-sum distribution. The tax was added to any other tax computed on regular "taxable income" and thus became a part of "income tax before credits." use of the special averaging tax on the ordinary income portion of a lump-sum distribution did not prevent the taxpayer from using any other type of tax computation method (e.g., regular income averaging) on any other taxable See also the text in income. section 3, Tax Computation and Tax Rates.

Special Tax Computations

See "Income Tax Before Credits."

Standard Deduction

A taxpayer was allowed a standard deduction in lieu of itemizing personal expenses. For 1976, the standard deduction for unmarried persons (including heads of households with dependent children) was 16 percent of adjusted gross income, but never more than \$2,400 or less than \$1,700. For married persons, the deduction was again 16 percent of adjusted gross income; however, for those filing separately, the limits were set at \$1,400 and \$1,050. For married persons filing jointly, as well as certain surviving spouses, the limits were \$2,800 and \$2,100. These limits for joint and surviving spouse returns were \$200 higher than those in effect for 1975; for all other returns, the limits were \$100 higher.

State Income Tax Refunds

These represented that part of a refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Taxpavers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments were comprised of sick pay exclusion; moving expense deduction; employee business expense deduction; self-employed retirement deduction: forfeited interest penalty; and payments to an individual retirement account (IRA).

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the 2 preceding years, who had not remarried, and who had maintained a home which was the principal abode of a child or step-child for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the 2 taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death.

Tax Credits

Included here were the following credits applied against income tax:

- (1) Credit for the elderly.
- (2) Investment credit. (3) Foreign tax credit.
- (4) Contributions to candidates credit.
- (5) Work Incentive (WIN) credit,
 - General tay credit. (7) New principal residence
- credit, and (8) "Other" tax credits. In addition, for purposes of this report, the amount of earned income credit used to offeet income tax before credits was included in this amount.

Each of the above is described under separate heading.

Tax Due at Time of Filing

"Tax due" was reported on returns where the tax withheld, the navment with request for extension of filing time, and the payment on declarations of estimated tax, together with other reported prepayment credits, were insufficient to cover the total of income tax after credits, selfemployment tax, tax from recomputing prior-year investment or work incentive (WIN) credits. additional tax for tax preferences, social security tax on tip income, taxes from excess contributions to and premature distributions from individual retirement accounts (IRA's), and "other taxes". Each is described under separate heading.

Tax From Recomputing Prior-Year Investment Credit

The investment credit provisions of the law included a "recapture rule" which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for credit was disposed of before the end of its intended useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life.

Tax credits could not be applied against this additional tax.

Tax on Excess Contributions to an Individual Retirement Account (IRA)

This was a 6 percent excise tax on contributions to an individual retirement account (IRA) in excess of the lesser of

15 percent of earned income (wages, salaries, tips, professional fees, and other amounts received for personal services including net earnings from self-employment) or \$1,500.

Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes. State and local income taxes. certain State and local retail sales taxes, State gasoline taxes, taxes paid to foreign countries or U.S. possessions unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property Federal taxes and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible, nor were State and local fees for vehicle license plates (unless the fees were based on the value of the vehicle) or driver's licenses.

Taxes paid on business property were deducted separately in schedules for business, rent, and rovalty income, and are therefore excluded from the tax deduction statistics.

Taxpayments

These .payments were, in effect, made before the return was filed and were applied against tax liability to determine the amount payable at the time of filing. They included the following:

(1) Income tax withheld. (2) Excess social

security taxes withheld. (3) Credit for tax on

certain gasoline, fuel, and oil, (4) Other tax payments.

(5) Payments on 1976 declaration of estimated tax,

(6) Payment with request for extension of filing time, and (7) For Tax Year 1976.

the "refundab'e portion" of the earned income credit. (See also 3. Tax Computation and Tax Rates.) Taxpayments in excess of total

tax were refundable. Each of the above is described

under separate heading.

Tax Paid with Return

See "Balance Due After Remittance."

Tax Preference Offset

See "Maximum Tax on Earned Income."

Preferences Excluded from usted Gross Income

The Tax Reform Act of 1976 uired that data be published, the extent possible from tax urns, on economic income mpted from taxation under visions of the Internal Revenue

e. Its major components were:

(1) dividend exclusion
to \$100 per taxpayer receiving
lified dividends).

(2) capital gains exclun (one-half the excess of net g-term capital gains over net rt-term capital losses),

(3) any other tax ferences reported on Form 4525, ept that the "itemized deduction preference" was not included er this income concept. The ivation of this concept is cussed in greater detail under gh-lncome Returns. Taxable and taxable" in section 1, Returns ed and Sources of Income.

Preferences

The following income and uction items, which were given zial treatment in the computanof taxable income, were sidered tax preferences subject an additional tax (the soled "minimum tax"):

(1) Accelerated deprecia1 on (a) low-income rental
sing; 'b) other real property
fined in Code section 1250;
leased personal property
fined by section 1245). The
sass of accelerated depreciation
r the amount computed under the
aight-line method was considered
sx preference.

(2) Amortization of (a) tified pollution control

tified pollution control lities; (b) railroad rolling ck; (c) on-the-job training lities; (d) child care lities. The excess of these cial rapid write-offs, over to otherwise would have been a reciation deduction, was sidered a tax preference.

(3) Stock options. Upon recising a stock option, an loyee did not actually receive one when the fair market value the stock was greater than the ion price. This price differeas, however, treated as a preference in the year the ion was recrised.

ancial institutions were owed deductions toward a erve for bad debts under scribed rules. When these uctions exceeded the amount uired by actual experience, excess was considered a tax ference.

(5) Depletion. The excess depletion over the adjusted hasis of property (reduced by depletion taken in prior years) was a tax preference. Thus, when the taxpayer had written off the investment, a tax preference was realized.

One-half of the excess of net long-term gain over net short-term loss was excluded from income in computing the regular income tax. The excluded half was treated as a preference.

(7) Intangible drilling expenses. Intangible drilling expenses. Intangible drilling expenses incurred by operators of oil and gas wells were chargeable, at the operator's option, either to capital or to current expenses. However, beginning with Tax Year 1976, to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years, it had to be reported as a tax preference.

(8) Itemized deductions tax preference. This new tax preference item for 1976 was the excess of "adjusted itemized deductions" over 60 percent of adjusted gross income. "Adjusted itemized deductions" was defined as all itemized deductions except those for medical and dental expenses and those for casualty and theft losses. (If adjusted itemized deductions exceeded 100 percent of adjusted gross income, the excess over 100 percent was not included as a tax preference, since it had no tax consequence.)

The above items were considered dax preferences, whether incurred directly, by individual taxpayers, or distributed or allocated to them as owners, beneficiaries, or shareholders of partnerships, estates and trusts, Small Business Corporations electing to be taxed through their stockholders, and regulated investment companies. For a discussion of the "nobenefit" deduction which could reduce total tax preferences, see section 3, Tax Computation and Tax Rates.

Tax Savings From Special Tax Computations

In this report, the amount of tax savings is the difference hetween the tax resulting from using the provisions of one of the special tax computations (e.g., alternative tax. maximum tax. tax from income averaging, and tax from special income averaging) and the amount of regular tax that would result from not using these provisions. See also section 3, Tax Computation and Tax Rates.

Taxable Income

Taxable income was the amount to which tax rates were usually applied in arriving at income tax before credits. It was determined by subtracting from adjusted gross income itemized deductions or the standard deduction and the number of personal exemptions claimed multiplied by \$750. See also "Income Subject to Tax."

Taxable Income Credit

See "General Tax Credit."

Total Deductions

This classification included personal deductions, both standard and itemized.

Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. It did not include any of the other taxes which made up "total tax liability." Total income tax was the basis for classifying returns as "taxable" or "nontaxable."

Total Tax Liability

Total tax liability was the sum of income tax after credits: additional tax for tax preferences; self-employment tax; unreported and uncollected social security taxes on tips: tax from recomputing prior-year investment credit: taxes from excess contributions to, or premature withdrawals from, individual retirement accounts (IRA's): tax on premature distributions from a self-employed retirement plan: and, "other taxes," reduced by the "earned income credit used to offset all other taxes." Each of these is discussed under separate heading.

Unused Credits

See "Additional Tax for Tax Preferences."

Work Incentive (WIN) Credit

Taxpayers could take a credit against their income tax liability of 20 percent of the MIN (Mork Incentive Program) wages paid an employee hired under the Pedera' Work Incentive Program. This program was intended to provide welfare recipients the training and joh opportunity needed to help them become economically independent. The Tax Reduction Act of 1975 extended the MIN program to include Federal welfare recipients

of the Aid to Families with Dependent Children (AFDC) Program under the Social Security Act.

The credit was limited based on the presence and size of income tax, and tax first had to be reduced by foreign tax credit, investment credit, and credit for the elderly before the WIN credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward to the 7 years subsequent to 1976 for use in computing the credit for these years.

ction 7

Sources of the Data, Description of the Sample and Limitations of the Data

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ES OF THE DATA

he data in this report were ated from a stratified matic sample of unaudited 'idual income tax returns, 1040 and 1040A, filed by citizens and residents during dar Year 1977 and processed e service centers of the nal Revenue Service. The sample of 164,234 returns vstematically selected from a ation of 84,814,549 returns. The estimates in this report ntended to represent all ms filed for income year While the overwhelming

ity of returns processed in were for Calendar Year 1976, of them were for nonidar years ending during 1976 1977 and some were delinquent ons for prior years. Delinreturns for recent prior were used for the 1976 istics in place of 1976 rns processed for revenue oses after December 31, 1977. eneral, the characteristics of rns due but not vet filed d best be represented by the rns for previous income years were processed in 1977.

All returns processed during 1977 were aubjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling. However, see section I on use of amended data for "exempt income earned abroad" and "sick pay exclusion."

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

Sample Criteria and Selection

Form 1040 and Form 1040A returns filed and entered into the Internal Revenue Service's Individual Master File system during 1977 were computerstratified into sample classes based on State groupings and on combinations of (a) adjusted gross income or deficit, or the largest of specific income or loss items. and (b) business and farm receipts. The State groups. listed in table 7A, were based on the tax return population of each State and defined in such a way as to secure at least a minimum number of sample returns from each State. The sample for the State groups was then allocated to financial strata to minimize the variance of the estimates. Refer to table 7A for strata descriptions and the number of returns in the population and sample, by strata and State group.

Method of Estimation

A separate set of rates (by sample strata) for each of five groups of States was prescribed for the selection of the sample. the rates varying from 1 in 2,987 to 1 in 1. The adequacy of the sample selection was reviewed, by sample stratum, by applying the prescribed rates to the number of returns reported filed by each of the ten Internal Revenue service centers. When the actual number of sample returns differed considerably from the expected number, a followup was conducted.

Sampling weights were obtained by dividing the number of returns filed per sample stratum by the number of sample returns actually received for the stratum. All sampling weights were then converted to "integer weighting factors," which were applied to each sample return. For example, if a weight of 44.24 was computed for a stratum, 24 percent of the sample returns in the stratum were systematically given a weighting factor of 45, and 76 percent a weight of 44.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed, as shown in table 7A. will disclose slight differences. These differences occurred for the following reasons: (1) an estimated 138,000 returns were excluded from the tables because they showed no income information. and (2) returns were classified into the proper size classes in tabulating the data regardless of the strata to which they were assigned for sampling purposes.

Sampling Variability

The coefficient of variation is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Coefficients of variation were computed using a sum-of-squares formula for selected frequency and amount estimates and appear in tables 7.1 and 7.2 of this report. The upper limit coefficients of variation shown in table 7B were computed using a formu'a based on the sum-ofsquares method. These coefficients, applicable to frequencies only, are meant as a general guide for use when computed coefficients of variation are not shown.

Table 7A.—Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1976

						_	Number of returns, by State group	by State group					
Description of the sample strata		Total		Group 11	=	Group 2º	53	Group 39	33	Group 4*		Group 5*	å
	6	Population	Sample	Populetion	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample
		(1)	(2)	(3)	(4)	(2)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
Grand total		84,814,549	164,234	514,956	7,008	4,249,709	32,985	3,573,147	13,194	8,718,514	14,770	67,758,223	72.506
Nonbusiness and farm (Schedule F only), total		76,962,622	87,195	447,532	3,917	3,806,098	12,656	3,198,941	6,486	7,774,064	8,968	61,735,987	55,166
Adusted gross income \$200,000 and over with no tax effer credits and no mnemum tax	:	93	8	1	1	4	*	2	84	-	-	35	35
Larger of adjusted gross income or largest specific income item and Farm receipts	_												
Under \$10,000		40,036,111	16,522	221,019	38	2,115,228	2,645	1,800,045	903	4,232,890	1,699	31,666,929	10,611
\$10,000 under \$15,000 Under \$50,000 Under \$50,000 Under \$50,000 under \$50,000		13,228,745	12,691	70,486	498	187,659	1,924	115,286	895	1,354,808	1,225	10,578,159	8,476
\$15,000 under \$20,000 Under \$15,000		10,201,927	11,631	55,633	205	477,313	1,732	403,539	729	1,007,953	1,218	8,257,489	7,450
\$20,000 under \$50,000 Under \$50,000 Under \$20,000 Under \$20,000 under \$500,000 under \$500,000 Un		12,571,670	13,214	90,679	455	516,826	177.1	399,447	1,160	1,101,710	1,767	10,463,008	8,061
\$50,000 under \$100,000 Under \$750,000 Under \$50,000 under \$750,000		733,053	9,728	8,796	879	29,792	1,198	23,785	8	69,09	1,112	609,811	5,545
\$100,000 under \$200,000 Under \$1,000,000 Under \$1,000,000 Under \$1,000,000	: :	153,973	9,866	744	744	5,667	1,897	5,381	899	12,767	915	129,414	5,411
\$200,000 under \$500,000 Under \$5,000,000 Under \$200,000 under \$5,000,000	1.	32,181	8,581	159	159	1,288	1,288	1,074	1,074	2,720	989	26,940	5,375
\$500,000 and over Ary amount Under \$500,000 and over \$5,000,000 and over		4,923	4,923	16	99	199	199	157	157	346	346	4,205	4,205
Business (Schedules C and F, or C only), total		7,851,927	77,039	67,424	3,091	443,611	20,327	374,206	6,708	944.450	2,802	6,022,236	41,111
Adjusted gross income \$200,000 and over with no tax after credits and no minimum tax	:	8	8	1	1	8	2	1	-	-	_	22	27
Larger of adjusted gross income or largest specific income frem and Business receipts													
Under \$10,000	•	2,153,165	12,912	16,972	999	128,568	4,596	117,666	943	273,556	-59	1,616,403	6,002
\$10,000 under \$15,000 Under \$50,000 Under \$50,000 Under \$50,000 under \$50,000		1,641,057	10,967	12,627	423	769'66	3,567	84,374	297	209,262	23	1,235,097	5,580
15,000 under \$20,000 Under \$15,000 s50,000 under \$100,000	.:	1,406,504	9,350	10,694	215	80,759	2,383	66,254	999	175,266	202	1,073,531	5,381
\$20,000 under \$30,000 Under \$250,000 Under \$250,000 Under \$20,000 under \$250,000		1,480,361	10,399	12,874	981	78,251	2,705	62,231	832	168,361	765	1,158,644	5,811
\$30,000 under \$50,000 Under \$500,000 Under \$30,000 Under \$30,000		771,768	8.682	908'6	197	38.267	2,259	28,314	695	77.190	703	618.189	4,954
\$50,000 under \$100,000 Under \$750,000 Under \$50,000 under \$750,000		303,046	7,450	3,673	614	13,863	1,983	11,273	539	30,168	607	244,069	3,707
\$100,000 under \$200,000 Under \$1,000,000 Under \$1,000,000 Under \$1,000,000		65,286	6,752	551	198	2,754	1,382	2,695	897	6,834	629	52,452	3,293
\$200,000 under \$500,000 Under \$5,000,000 Under \$5,000,000 Under \$200,000 under \$5,000,000		27,198	6,985	211	211	1,300	1,300	1,283	1,283	3,438	693	20,966	3,498
\$500,000 and over Any amount Under \$5,000,000 and over		3,512	3,512	4.	41	051	150	116	116	374	374	2.858	2,858
*Maska, Vermont, and Wyoming													

New York, North Carolina, Ohlo, Pannsylvanie, Tannessee, Taxas, Virgina, Washington, Wisconsin, APO/FPO, and U.S. citzons abroad

Table 7B.—Upper Limit Coefficients of Variation for the Estimated Number of Returns, 1976

				Adjusted gross	income or deficit			
Estimated number of returns	Under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 or more
				(Expressed	in percent)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	. (9 (9 (9) (9)	(9 (9 (9 (0)	e) e) e)	9 9 9 9	(9 (9) (9) (1) 33 0	(') (') 33 9 21 4 15 1	31 6 22 3 15 8 10 0 7 1	
	(9) (9) (9) (9)	(1) (1) 35 3 28 8 25 0	(1) (1) 33 3 27 2 23 5	(°) (°) (°) 29 4 25 5	23 3 14.8 10 4 8 5 7 4	10 7 6 8 4 8 3 9 3 4	5.0 32 22 18 16	
	24 4 17 3 12 2 7 7 5 5	15.8 11.2 7.9 5.0 3.5	149 105 74 47 33	16 1 11 4 8.1 5 1 3 6	47 33 23 15	21 15 11 (7)	1 0 (1) (1) (2) (2)	
	3.9 2.4 1 7 1 4 1 2	2.5 1.6 1.1 0.9 (*)	2 4 1 5 1 1 (1)	25 16 11 09 (*)	99999	(P)	() () ()	
	0.7 0.6	(9)	(P) (P)	(°)	(2)	(°) (°)	(°)	

ive sampling vanability for the estimated number of returns occupies the estimated number of returns exceeds the population total

y sanabify since all returns in this class are in the sample

• estimates are not classified by size of adusted gross income, use column 1, under \$10,000, for the upper limit estimates of the coefficient of vanetion

Frequencies or amounts with ssive sampling variability are cated in this report by a le asterisk (*) to the left of data item(s).

- A dash in place of a frequency mount indicates that:
- (1) if returns were iled at a rate of 100 percent, eturns had the particular acteristic; or
- (2) if returns were led at a rate less than 100 ent, either no returns in the ilation had the characteristic the charasteristic was so rare : it did not appear on any le returns.

le and Processing Management

Sample population counts of ividual income tax returns were by computer and were normally from error. Sample counts verified during statistical

processing to minimize loss of data. Incorrect or missing entries were corrected during statistical editing to make them consistent with other entries on the return or accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. In transcribing and tabulating the information based on the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates.

Quality of the basic data abstracted at the processing centers was controlled there by means of a continuous subsampling verification system. In addition, the Statistics Division in the National Office conducted an independent reprocessing of a small subsample of the returns statistically processed in the

field as a further check on processing. Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationships among return items were maintained.

Finally, prior to publication,

all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing. However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the sta-

tistical processing of the data.

Table 7.1-All Returns: Coefficient of Variation of Selected Sources of Income and Tax Items, by Size of Adjusted Gross Income

March Application March Application			Adjusted	Salane	s and		Business or profession	profession .			Farm	ε		Partnership	the net
Marie Mari	See of aducted proces process	Number of	gross) sečew	gross)		rofit	Net	ssol	Net	rofit	Net	loss	profit is	ss loss
	announ seo à naiscèin in agn	refurns	deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
######################################		(3)	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
200 200 200 200 200 200 200 200 200 200	All returns, total some basisted grass mome 51 urater 51000 cross mome 51 urater 51000 cross mome 52000 urater 51000 cross 51000 urater 51000 section urater 51000 section urater 51000 section urater 51000 urater 5	22 2 2 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3	222222	9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 -	0 2 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	0 / 4 0 0 0 0 0 + 4 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20 27 72 72 85 85	31 31 10 110 110 100 100 100	3.1 23.9 21.7 17.8 17.8 17.2 16.7	202 872 872 802 802 802 103	208 208 208 208 208 208 208 208 208 208		27.27 27.27 200 21.5 200 21.0	4.5 7.0 7.54.2 2.51.1 192.3 613.3 58.2
	55 000 under \$6,000 57 000 under \$7,000 58 000 under \$7,000 58 000 under \$1,000 59 000 under \$10,000	22222	2222	00000	20000	33333	90000	0 0 0 0 0 5 4	0 0 0 0 0 0 0 0 0 0 0 0 0	200 44400	22002	183 175 171 160 159	22.4 20.6 20.6 194 25.1	0.0 0 0 0 0.0 0 0 0	97.3 9.56.8 9.56.8 9.56.8 9.56.8 9.56.8
	\$10000 under \$11,000 \$12000 under \$1200 \$13000 under \$14,000 \$13000 under \$14,000	17	9777.88		80000	33330	8 8 4 4 4 8 9 - 6 5	000000 40400	80 80 0 7 7 88 8 8	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	20.0 18.3 19.2 23.2	4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	218 16.9 16.9 14.2 26.4	11.0 12.6 12.1 13.0	28888 9666 9666 9666
	\$15.000 under \$20,000 \$250.000 under \$25,000 \$250.000 under \$30.000 \$200.000 under \$30.000 \$200.000 under \$10.000	000	000 004-4	40250	0.4 1.6 1.7 0.7	112 123 138 138 138 138 138 138 138 138 138 13	223 235 41	20.4 S.E.	4 A B B B B B B B B B B B B B B B B B B	8 4 C C 4	9 12 13 2 2 2 8 3 8 3 8 3 8 3 8 3 8 3 8 3 8 3	63 120 97 45	0.01 0.02 0.03 0.03 0.03	00 0 4 ± ±	202 202 1152 1152 144
	\$100.000 under \$200.000 \$200.000 under \$10.0000 \$1,000.000 or more	0000	49000	9800	900	2228	900370	48000	8 9 0 0 0 0 0 0	4 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7.0 8.5 0.0	325		2000	4.5.7 0.00 4.7.00
200000	Tutuble returns, total The advance of the advance o	2052 2052 2093 300 300	0 0 8 1 4 8 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	2003 45. 45. 45. 45. 45. 45. 45. 45. 45. 45.	20 8 20 4 20 5 4 20 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	28 22 22 20 20 20 84	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	22.4 22.4 75.1 27.9 16.4 9.5	1.9 10.1 37 6 22 0 14 8	9.7 0.0 91.3 97.7 86.6	34.2 33.6 0.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	3.3 40.9 7.4.7 91.3 85.8 32.6		673 683 738 883 883 883 883 883 883 883 883 8	8517 272 2727 2722 2702 2854
	\$5,000 under \$6,000 9,000 under \$7,000 9,000 under \$7,000 9,000 under \$1,000 9,000 under \$1,000	22 26 26 26 26	22.22.25.00.00.00.00.00.00.00.00.00.00.00.00.00	0.000	00000	0.8.0.0 1.1.0.0.0 1.1.0.0.0.0.0.0.0.0.0.0.0	400000	0.887.88	142 11.4 10.2 10.3	28.55 7.85 7.85 7.85 7.85 7.85 7.85 8.85 8	32.3 36.9 22.4 28.4	30.0 25.8 21.7 17.7	2223	28228 46649	98 4 4 6 8 8 8 4 4 4 8 8 8 8 8 8 8 8 8 8 8
	\$10,000 under \$11,000 \$11,000 under \$12,000 \$10,000 under \$12,000 \$10,000 under \$12,000	177	7777	80860	1.8	- 00000 - 00000	4444 0-646	0,0,0,0,0 FF 0.0.4	9.00 2.00 7.00 9.00 9.00	247 847 847 847 847 847 847 847 847 847 8	202 202 226 226 1.72	252 243 253 253 353 353	19.2 184 18.1 14.6 28.2	12.00 12.00 12.00 13.00 10.00	28888 2688 26888 26888 26888 26888 26888 26888 26888 26888 26888 26888 2
7 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	\$15.00 under £20.00 ser \$20.00 under £20.00 ser \$20.00 under £20.00 \$20.00 under \$20.00 \$20.00 under \$20.00	001-0	000 602-4	40996	401	0.09	223	33.0	4 N @ N @ @ M @ M N	27. 4.0 4.0 4.0 4.0	122 123 136 136 136	65 92 121 98 45		0004-	200 200 200 200 200 200 200 200 200 200
2	\$100.000 under \$200.000 \$200.000 under \$10.000 \$1,000.000 under \$1,000.000	2000	4.000	9800	00100	46.00	8888	48000	8.500	\$200	7.0 8.5 0.0	3.5 0.0 0.0		1200	6.5.7 0.00 0.00
0.7 11 12 22 2.8 7.8 120 64 55 10 10 10 11 12 22 2.8 7.8 120 64 11 12 12 12 12 12 12 12 12 12 12 12 12	Total nontaxable returns	970	2	1.0	3	2	1.7	20	2.6	5.8	7.3	5.5		99	11.0
	M. Interns. summary: Under \$5.000 \$5.000 under \$10.000 \$15.000 under \$15.000 \$15.000 or more	0000	-000 -000	0 10 03 02	:622	£1.1.58	1.6 1.6 7.1 0.7	2222	9.4.6.9 8.6.9.4	8.7. 8.6. 8.0.	0.28 8.8 6.7.4	3.0	0.00 4 0.00 4	F 80 € 0 46 0	7 62 7 115 8 8 8

able 7.1—All Returns: Coefficient of Variation of Selected Sources of Income and Tax Items, by Size of Adjusted Gross Income—Continued

Amount (28)

Net loss Vumber of returns Rent Amount (58) Net income Number of returns 1.1 108 268 268 186 97 92 Amount (24) Interest received 236 236 236 51 51 51 Number of returns 1.6 10.4 10.4 13.3 18.0 18.0 Amount (55) Dwdends in adjusted gross income 25 9 27 3 36 5 21 4 15 1 Number of returns 2625 15.4 57.7 96.8 95.4 07.2 Amount Sales of property other than capital assets net gain less loss Number of returns (19) Amount (18) Net loss 231 270 270 285 285 285 Number of returns Sales of capital assets (17) 7.7 7.9 7.8 33.7 22.8 Amount Net gain Number of returns 1.4 752 752 468 417 417 195 Coefficient of vanabon for number of returns and amounts (percent)] Size of adjusted gross income \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more No adjusted gross income 51 under \$1,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000 Taxable returns, total No adustised gross income S1 under S1 000 S1,000 under S2,000 S2,000 under S4,000 S4,000 under S5,000 s4,000 under S5,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000 \$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000 \$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000 otal nontaxable returns Footnote at and of table

Con at adiabate arrange	Royalty net income less loss	et income foss	Estate or trust net income less loss	rust net ss loss	State income tax refunds	spur nds	Total adjustments	stments	Total deductions	fuctions	Standard deduction	deduction	Itemized deductions	deductions	Exemptons	spore
ellocal scout patentine in exc	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	Amount
	(53)	(30)	(31)	(32)	(33)	(36)	(32)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(5)
Martinia, total The attentions of the control of th	26.5 26.5 6119 3719 3811 289	\$28 328 57.7 51.2 64.5 57.2	27.6 27.6 35.0 35.0	453 453 370 370 456 456	27.5 27.5 27.5 27.5 1.1	4.52.888.92.4 4.52.889.92.4	2222 12223 133 133 133 133 133 133 133 1	25.2 2.7.8 2.8.1 1.6.2 1.8.8 1.6.2	8122222	2 1 2 2 2 2 2	2122222	8 1 2 2 2 2 2	27.2 14.0 14.0 14.0 14.0 14.0 14.0 14.0 14.0	518 23.8 20.4 20.4 12.9 9.2	86.25.25.25	3573377
\$5,000 under \$6,000 \$7,000 under \$1,000 \$7,000 under \$8,000 \$5,000 under \$8,000 \$3,000 under \$10,000	28888 8888 8888	46.5 88.1 63.2 4 63.2	7.828 × 4.188 ×	38. 8.8. 8.8.0 8.1.5 8.1.5 8.1.5	11.9 11.1 11.1 11.1	20.0 13.7 13.7 13.8	103 85 7.8 7.7	13.6 1.1.1 10.6 9.0 9.0	22222	44.800.00 44.800.00	35555	22228 42788	5 6 6 6 5 7 5 5 5 5 5 5 5 5 5 5 5 5 5 5	8.65 6.75 8.45 8.45	2.7 2.8 3.0 3.0	27 28 30 30 30
\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$13,000 \$12,000 under \$13,000 \$14,000 under \$15,000	22.22	37.0 88.8 8.8 8.8 8.8 8.8 8.8	25.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.	888488 48668	& & & & & & & & & & & & & & & & & & &	8.8 7.7 8.6 8.8	4.8.8.8.8.8.8.8.8.8.8.8.8.8.8.8.8.8.8.8	7.6 6.8 7.2 7.7	7.1 7.1 8.1	88999	02222	82828	2223333	38 33 33 30 10 00 00 00 00 00 00 00 00 00 00 00 00	200220	20 20 20 20 20 20 20 20 20 20 20 20 20 2
\$15,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$30,000 \$25,000 under \$100,000	5555 8.E.	19.2 27.0 35.1 22.9 10.4	8 8 5 0 4	22.7 22.7 24.5 16.3	088448	3.5.4 3.5.4 4.78	228326	35 1.85 1.85	8.00 8.4.00 8.4.00	0.5 1.6 0.5 8.0	20 20 37 38 88	-02.48 00.48	0117	22.8	8 0	05 11 10 10 10 10 10 10 10 10 10 10 10 10
\$100,000 under \$200,000 \$200,000 under \$500,000 \$1,000,000 under \$1,000,000	88888	827.000	223	7.2	221	4.800 7.800	4.000 0.00	42.4.00	2000	51.00	0.8800	860	9000	0.1-0.0	0000	9.00 0.00 0.00
Tazabe refuns, total Negalizar goss mone Studen \$1,000 \$100 uner \$2,000 \$100 uner \$2,000 \$100 uner \$2,000 \$100 uner \$2,000	9134 9134 973 973 973 973 973	\$16.7 \$16.7 \$86.7 \$80.0 \$80.0 \$6.9 \$3.0	245 272 260 360 360 360	5.1 273.2 151.1 39.8 39.8	1.14 1.08 1.08 1.08 1.08 1.08 1.08 1.08 1.08	\$653 \$653 \$653 \$583 \$583	976 976 195 195 147	93.24 93.33 93.24 18.62 18.63	23.00 8.00 8.00 8.00 8.00 8.00 8.00 8.00	20 84 4 64 1 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	2 1 1 1 2 4 8 8 8	2 \$0.00 0.00	75.2 41.7 34.6 23.6 16.7	48.4 753.3 55.8 24.6 16.8	20 0 4 E E E E E E E E E E E E E E E E E	0.0 791.2 208.1 3.1 3.1 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2
\$5,000 under \$6,000 \$7,000 under \$17,000 \$7,000 under \$10,000 \$5,000 under \$10,000 \$5,000 under \$10,000	88.88 8.88 8.88 8.88 8.88	\$24888 781518	88888 888 886 886 888 888 888 888 888 8	28 4 8 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	25.7 16.3 13.5 11.8	202 172 150 150	13.4 9.2 7.5 7.5	8 E E 8 8 4 & 8 8 8	22222	25.25	35555	32288	115 87.3 86.3 85.5 85.5	120 88 74 74 65 57	33000	3 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
\$10,000 under \$11,000 \$1,000 under \$12,000 \$1,2000 under \$13,000 \$14,000 under \$15,000	822822	37.6 33.4 53.5 8.5 8.5 8.5 8.5 8.5 8.5 8.5 8.5 8.5 8	20 8 8 8 0 4 8 8 8	39.7 30.6 46.6 31.9	8 8 5 5 2 8 5 5 5 5 5 5 5 5 5 5 5 5 5 5	8 8 4 7 7 8 8 4 8 7 8	& 85 83 83 83 & 86 0 65 85	101 101 73 8.7	7.17.18.18.8		22222	22222	28008	888888	222222	22222
\$15,000 under \$20,000 \$25,000 under \$30,000 \$25,000 under \$30,000 \$20,000 under \$30,000 \$20,000 under \$100,000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	18.5 28.1 35.1 23.6 10.5	9 12:0 8 0 0 0 1 4 6	222 222 246 746 44	03325 03446	0.64 A.Q.Q.	15355	8.4.2.8.±	0.00 8.4.0 8.4.0	0.1 0.1 0.1 0.1 0.1	28 4 3 7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3.4.3.7.0 3.4.5.7.0	0.17	118	0110	00 1 + 1 + 6 00 00 00
\$100,000 under \$200,000 \$200,000 under \$500,000 \$1,000,000 under \$1,000,000	3000	87. 000 41.000	08832	22.88	227	68.00	4 8 0 0 0	24.89	4.000	000	9800	8 8 7 0 0 0 0 0 0	4.000	60 60 60 60 60 60 60 60 60	0000	90000
Total nontaxable returns	13.8	18.9	14.3	3.	6.2	22	2	6.6	979	1.0	6.0	6.0	3.5	Ş	2	5
Unider 55,000 Unider 55,000 \$5,000 unider \$10,000 \$10,000 unider \$15,000 \$15,000 unider \$15,000	14 14 14 14 14 14 14 14 14 14 14 14 14 1	21.1 35.0 26.2 6.2	12.5 10.0 1.4	563 17.0 17.0 5.7	8.0 2.5 1.2	3.4	377	8.4.6. 0.8.8.6.	0.0 0.2 0.2	0000	0.7 0.7 0.8	0.7 0.7 0.8	272	239	110	1.0

Table 7.1—All Returns: Coefficient of Variation of Selected Sources of Income and Tax Items, by Size of Adjusted Gross Income—Continued (parison of waster for mitter of returns and anomal parameter).

Size of advected prices income	Returns with no	Taxable income	псоте	income tax before credits	redits	Total tax	tax credits	income tax after credits	e tax edits	Total income	me tax	Self-employment	ment tax	Total tax liability	habdrly
automic configuration in our	taxable	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)	(53)	(52	(99)	(95)	(57)	(85)	(69)
All returns, total St. objested gress moome St. under \$1,000 St. total et \$2,000 St. 2000 under \$3,000 St. 2000 under \$3,000 St. 2000 under \$3,000 St. 2000 under \$3,000	. 4 2 2 2 4 4 0 0 4 4 - 80 6 9	65 937 72 837 837 837 837 837 837 837 837 837 837	209 209 47 47 47 830 29	6.69 8.69 8.69 8.60 8.60 8.60 8.60 8.60 8.60 8.60 8.60	2005 4405 488 488 205	0.88. 6.88. 6.88. 7.68. 7.68. 7.68. 8.86. 8.86. 8.86. 8.86. 8.86. 8.86. 8.86. 8.86. 8.86. 8.86. 8.86.	520.5 44.5 300 300 34.5 34.5 34.5 34.5 34.5 34.5 34.5 34.5	20 0.3 4 0 0 3 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	263 263 38	0	247 477 287 788 348	Q ← Q & Q Q & Q & Q & Q & Q & Q & Q & Q	0-20000 0-40404	0000 8000 8000 8000 8000 8000 8000 800	9 8 5 5 5 8 8 8 8 9 8 8 8 8 8 8 8 8 8 8
\$5,000 under \$6,000 \$7,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$9,000 under \$10,000	77 109 131 185 227	64666	9550	225 255 855 855	7.7.2.2.2	22222 24222	22222	2222	00000	22 22 25 25 27	2299	000004	0.00.00.00 0.00.04.0	255 255 266 266 266	28 28 28 28 28
\$10,000 under \$11,000 \$11,000 under \$12,000 \$13,000 under \$13,000 \$14,000 under \$15,000	20 5 24 0 32 1 29 3 4 28 3	777	71	117	60600	91.77	20 20 21 22	177117	00000	117	89909	0 4 4 4 4 0 - 0 0 0	4 4 6 6 6 6 6 8 5 6 5	1.7	80.600
\$15,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$50,000 \$20,000 under \$50,000	255 255 275 275 275 275 275 275 275 275	0000	003	000	40000	00++0	07 28 38 82 84	000	4000000	0000	100	1235	2284	0000	40000
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	119	9000	00042	4900	000	4900	00088	4400	0000	0000	000	9500	47 22 00 00	4 9 0 0	000 000 000
Tarable returns, total consistency and a pass a come to a capacity grows a come to make \$1.000 consistency \$2.000 const \$2		0000488	230005 230005 33.2	004 00 004 00 0000	.53.6 23.3 5.7 5.7 3.2	400. 200 300 300 300	20.5 20.9 30 30 30	2008 6.000 6	26. 4 7.6 7.6 3.6 3.6 3.6	202 209 4 4 9 3 0 0 8	24 24 24 78 78 34	0 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	2907 162 162 162 90	2052 2054 4 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	200 200 200 200 200 200 200 200 200 200
\$5,000 under \$5,000 \$5,000 under \$1,000 \$7,000 under \$3,000 \$9,000 under \$10,000	24.5 2.5 2.5 3.5 3.5 3.5 3.5 3.5 3.5 3.5 3.5 3.5 3	2.7 2.6 2.6 2.6 2.6 2.6	88778	79997 29997	\$ 60 60 60 60 60 60 60 60 60 60 60 60 60	79990 79990	66666 46000	25555 74667	00000	27 26 26 26 27	888800	746 66 56 56 56	72 72 78 58 58	7 9 9 9 5 7 9 9 9 5	22.22.2
\$10,000 under \$11,000 \$1,000 under \$13,000 \$13,000 under \$13,000 \$14,000 under \$15,000	9.585 7.09.04	1137	 	777	80800	177	00000	7777	00000	7777	2200	44446	40000 8-460	777	00000
\$15.000 under \$20.000 \$20.000 under \$50.000 \$25.000 under \$50.000 \$50.000 under \$50.000	394 303 312 312 312 312	000	000	000	40888	004-0	0 + 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000	40000	0000	40000	286 285 135 135	3 6 4 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	000	40555
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	e 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4900	000	4900	0000	4 9000	8800 9000	4900	0.00	0000 0000	0.00	91100	17 22 00 00	9,000	0.0 0.0 0.0
Total nontaxable returns	1.0	2.2	3.3	2.2	3.8	22	3.8	0.0	0.0	0:0	0:0	21	2.6	2.4	32
All refuns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	111 53	1.5	11.0	0000	2.0 1.1 0.2	1.5 0.2 0.1	111	0.00	23 0 0 0 2 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	010	0.2	225	1224 1324	16 00 03 0.1	20 11 02 02
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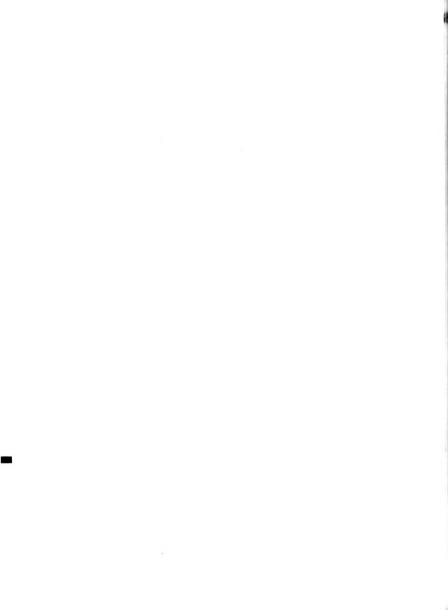
Table 7.1-All Returns: Coefficient of Variation of Selected Sources of Income and Tax Items, by Size of Adjusted Gross Income-Continued

			Taxpayments-	-Continued			Tay di	le ed			Overpaymen	yment		
Size of adjusted gross income	Total	la!	Income tax	: withheld	Estimated tax payments	ated nents	o emt	time of filing	Total		Retund	pu	Credit 1977	if on tax
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(09)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)	(0,0)	(71)	(72)	(73)
Il refurns, total No aduated gross income \$1 under \$1,000 \$2,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$4,000 \$4,000 under \$5,000		97.48.022 21.1.08.08	0888888	95 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	1.1 207 207 143 113 88	90 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	840 827 827 83 83 83 83 83 83 83 83 83 83 83 83 83	8995 885 64 66 88 88 88 88 88 88 88 88 88 88 88 88	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 F 4 G G G G	91 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	9 9 4 8 9 8 2 2 2 4 8 8 5 8	20.08 26.08 215 215 148 148	25 25 25 25 25 25 25 25 25 25 25 25 25 2
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$9,000 under \$9,000 \$9,000 under \$10,000	44222	00000		200000	7.7.7	7 9 9 7 8 9 7 8 9 9 9 9 9 9 9 9 9 9 9 9			2222	00000	32222	88888 04886	128 109 116	20000
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$14,000 under \$15,000	777		00000	55000 55000 55000	555 555 57 57	98.50	8 	5.50 5.00 5.00 5.00 5.00 5.00 5.00 5.00	20 20 21 21	20202	2200	22222 47282	88990 78900 8000	Ç. 25 E E E
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$100,000 \$50,000 under \$100,000	0000		40999	0.0 0.1 7.1 8.0 8.0	92826	0.04.0- 0.082.0		33.00 30.00 30.00 30.00	0.6 1.3 2.3 1.4	2332	00 12 12 14 18	11 330 336 29	44 125 125 125 125 125 125 125 125 125 125	2001-0
\$100,000 under \$200,000 . \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	0000	9800	7.600	111	8800	112		113	00 00	4 8 0 0 8 0 0 0		7 63 00 00	253 000 000 000 000	8866
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Table 7.2—All Returns: Coefficient of Variation for Number of Returns by Size of Adjusted Gross Income and by State

State	Total	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 or more
	(1)	(2)	(3)	(4)	(5)
United States, total	0.0	0.7	0.8	0.2	0.1
Alabisma Alasiba Arzona Arzansas Calforna	3 4 3 5 3 4 3 8 1 4	77 92 74 81 32	77 133 93 91 35	64 73 69 75 26	42 37 34 47 17
Colorado Cominicipout Delaware Destruct of Columbia Florida	35 38 46 60 24	8 1 8 9 11 0 13 4 5 2	9 5 9 3 11 7 13 4 5 3	70 73 93 110 44	39 47 57 90 34
Georga Hawai Idaho Illinois Indana	33 37 39 20 30	70 79 88 48 70	7.4 110 9.0 5.4 7.6	59 77 67 37 55	46 45 50 24 38
lowa Karsas Kontucky Loussana Maine	3 4 3 9 3 4 3 8 3 6	8 0 9 2 7 8 8 4 7 6	9 4 9 8 6 2 9 0 8 1	65 75 66 70 61	38 45 42 52 54
Meryland Messachusetts Michigan Minnesota Missassiph	33 29 23 35 38	79 63 54 76 82	92 71 65 87 88	65 53 45 66 75	41 38 28 45 45
Missoun Montana Nebraska Nerada New Hampshire	3 2 4 0 4 0 4 1 4 0	7 2 8 4 8 8 9 5 8 6	75 100 112 99 98	59 74 80 81 70	44 51 42 50 53
New Jersey New Meuco New York North Carolina North Carolina North Dakota	25 35 16 31 46	61 74 40 64 96	65 77 40 68 109	56	31 50 21 45 58
Ohio Oklahoma Oregon Pennsylvania Rhode Island	2 1 3 7 3 8 2 0 3 8	49 82 87 46 80	55 87 95 50 93	7 2 7 4 3 5	2.7 4.6 4.3 2.6 5.1
South Carolina South Dakota Tennessee Texas Utah	3 8 4 3 3 5 1 9 3 3	85 91 75 43 74	8 5 9 2 7 7 4 6 8 6	80 63 36	48 65 51 26 40
Vermont Virginia Washington West Virginia Wisconsin	3 9 3 1 3 5 4 1 3 2	93 72 81 102 70	7 6 9 1 10 3	5 8 6 6 7 8	52 40 44 44 44 42
Wyoming APO/FPO Puerts Roo U.S. ottrens abroad *	3 2 9 2 21 6 11 1	7 5 18 4 48 1 20 1	8 4 14 5 41 1 24 9	40 9	54 192 303 144

Returns filed from Army Post Office and Fleet Post Office addresses Returns filed from Panama Canal Zone, Virgin Islands and abroad



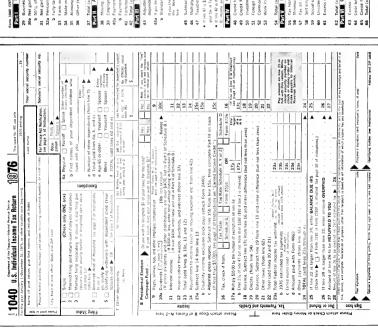
ection 8

1976 Forms and Instructions

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b (in the studie persons and numbers (not special cost Secade Laces page 10 of instructions) 120 of 10	32a Pansions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	32a	
15 If them content or took of others. Scheduler, Decay for the principle of the principle o	b Fully taxable pensions and annuities (not reported on Schedule E-see page 10 of Instructions)	32b	
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Credit from a Regulated Investment Company (attach Form 2439)		3	-
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for Form 1040 Instructions

AND for Schedules A, B, C, D, E, F,

R, RP, and SE, and Form 2441

Caution

There have been numerous substantial changes in the law affecting 1976 returns-Piease read carefully and thoroughly.

The Commissioner

This instruction pamphlet contains information needed to complete Form 1040 and Schedules A, B, C, D, E, F, R, RP, and SE, and Form 2441. If, nowever, you decide to use Short Form 1040A, you can get Form 1040A and its instructions from any

nternal Revenue Service office and many banks

The 1976 Tax Reform Act may affect your taxes substantially. An expanded and simplified credit for the elderly has replaced the old retirement income credit. A credit for child care expenses is available to all eligible taxpayers, whether or not they itemize deductions. On the other hand, the former exclusion for sick pay has been replaced by and post offices.

Completing your return this year could be more difficult. This year all taxpayers, whether or not they itemize their deductions and regardless of he size of their income, will need to compute taxable income (lines 43 through 47). Also, last year's simple credit for personal exemptions has been replaced by a larger, but more complex, general tax credit. However, the former multiple tax tables have been replaced by a single table and have been reduced from more than ten to three pages. a more restrictive disability income exclusion.

Space restrictions have caused us to remove ample, the credit for purchase of a new principal certain little-used lines from the form—for exresidence and the tax from recomputing a prioryear WIN credit. If any of these items apply to you, ou should review the instructions and complete he form carefully.

Please note the Presidential Election Campaign und Check-Off on line 8 of your 1040. Without increasing your tax or decreasing your refund, you have the right to earmark \$1 (on a joint return \$1 each for husband and wife) of your taxes for a genaral fund to meet expenses of the 1980 Presiden prepare your own return. If you need help, please call us at the number listed for your area on page 34 or visit your nearest Internal Revenue office. If ou decide to have someone else help you, be sure You can help yourself and us if you check your return to make sure that it is correct and then file to select a qualified person.

The instructions have been provided to help you

it early. Thanks for your cooperation.

Double C. Aleman Commissioner of Internal Revenue

Department of the Treasury Internal Revenue Service

Carned Income Credit

special payment or credit of up to \$400 called the earned income credit. It may come as a refund there's or be applied against any taxes you owe Generally, if you reported earned moone and fine 15c is under \$8,000, you may be able to Line 23c,-Like many others, you may be entitled to a claim the credit.

return to be eligible for the credit. Certain married persons self-employment (generally amount shown on Schedule SE (Form 1040) line 13). If you are married, you must file a joint

iving apart with a dependent child may also be eligible to claim the credit—see Were You Married and Living Apart from To find out if you qualify, please answer the following C Did you pay more than haif the cost of Aceping up a home in the U.S. in which you lived and which for the entire year*
(excapt for temporary absences for vacation, school, etc.) was also the home of (1) your child who was under 19 years Your Spouse on page 7. of age or a full-time student, OR (2) your dependent child who is disabled (see page 8)? questions: A is your adjusted gross income, Form 1040, line 15c less than \$8,000? B is your earned income (see line 5 below) less than \$8,000? For this purpose, earned income means wages and salaries (after the disability income exclusion, if applicable), tips,

If you answer "Yes" to questions A. B. and C above, you may be eligible and should complete the Earned Income Credit Worksheet year stepchild through the end of 1976.

If your child was born in 1976, adeated or pixed with you by an authorized pitecment agency for adoption during 1976 or became your aspected during 1976, the entire year home requirement with have been salitated if your home was this child's home from the other of buth, adoption, plecement, or becoming

Earned Income Credit Worksheet

Do not complete this worksheet if you checked the box on form 1040, line 3 (Married Filing Separately), if you are entitled to file form 4563, Exclusion of Income from Sources in the United States Possessions, or if you file Form 2555, Exemption of Income Earned Abroad.

Caution: If you make an interceable electron not to fear the detailship income settlinion and at the end of the the state of the state Oisability income exclusion (sick pay) from Form 1040, line 15b Amount of wages, salanes, tips, etc. from Form 1040, line 9

Subtract line 2 from line 1.

Net earnings from self employment from Schedula SE (Form 1040), line 13. (Reduce for any amount also included in line 1 above and for any amounts that are not included in Income such as the rental value of

parsonaga or rental ellowance furnished a ministar.).

Earned incoma (add lines 3 and 4; however, if line 4 is a loss, subtract line 4 from line 3—if less than zero, enter zero and do not complete the rest of this worksheet because you do not have any earned income credit)

If line 7 is \$4,000 or less, do not complete the rest of this worksheet but enter the amount from line 8 on the 7 in 12 Amount from line 5 or line 6, whichever is larger Enter 10% of line 5 but not more than \$400

Amount from line 7 10 (imitation base

\$4,000.00

11 Subtract line 10 from line 9. 12 Enter 10% of line 11

13 Earned income credit (subtract line 12 from line 8). Enter here and on Form 1040, line 23c. Also write the first name of your child who qualifies you for the credit in the space to the left of the line 23c entry appect if not shown on line 4 or line 6b. (Do Not File This Worksheet - Retain for Your Records). . . .

pue

7. File on or before April 15, 1977.
We will then figure your tax and send you a refund check if you poid too much or bill you if you did not pay enough. 6. Sign your return Both you a your spouse must sign a joint return.

4. Fill in tines 9 through 15c, lines 19, 21, 23s, b, and e, if necessary, and cheek the box on line 44b. Also, attach 25chedule 8 and Form 4683 (foreign accounts and trusts), if applicable. 5. On a joint return, show your and your spouse's income separately in the space below your spouse's segnature so RRS can figure your tax in the way that will give you the smallest tax.

2. Fill in Jines 1 through 7.
3. Check appropriate "Yes" or "No"
box(es) on line 8 (Presidential Election
Campaign Fund).

Highlights for 1976

₽ Please note these important reminders changes that have been made because visions in the tax law:

ė

Who Must File.—The income level at which an income tax return must be filed has been increased. If your gross income is less than \$5,100, be sure to see page 4. The Standard Deduction has been increased again.

See page 9 and line 44b.

A New General Tax Credit replaces the \$30 personal exemption resett. You may claim the greater of (1) \$35 per exemption shown on line 6d, or4(2) 2% of line 49 but not move than \$180 (\$90, if married, filling separately). See page 10 and lines 17a, b, and c.

A New Simplified Tax Table has been developed for use by individuals with taxable income (line 47) of \$20,000 or less. This table replaces the more complex tables based on the number of exemptions used prior to

Earned Income Credit Rules Have Been Liberalized.— The dependency requirement for your crifild who is under 19 or a full time student has been eliminated. Also, you may be eligible to claim the credit if you have a disabled child 19 or over whom you can claim as a dependent. Sepage 2.

Complex RP and Credit for the Elderly.—A new expanded and simplified credit for the elderly replaces the more comprehensing the certinement income credit. See Schedules R & RP

for child and dit against tax, See pages 12 Child Care,—Certain payments made for child dependent care are now claimed as a credit against instead of only as an itemized deduction. related instructions.

Minimum Tax.—New tax preference items have b added, the \$30,000 exemption has been reduced, the tax rate has been increased from 10% to 15%. page 12.

and See

Disability Income Exclusion (Sick Pay).—You may be able to exclude up to \$100 a week of your pension income, but only if you are under 65 and totally and permanently disabled. See page 9.

restricted. for Business Use of Home.—Deductions ause, including office use, of a home are re pages 11 and 15.

business cted. See

Rental of Vacation Home.—New limitations apply to deductions that may be taken for rental of a vacation home. See Instructions for Schedule E.

tain farming, leasing, motion picture film or video tape, and oil and gas well activities are limited to the total amount you invested plus the amount for which you are personally liable. See Instructions for Schedules C. E. and F. New provisions also limt the amount of losses certain partners may deduct. See Instructions for Limitation on Deductible Losses. -- Losses from cer-Schedule E.

Investment interest.—The amount allowable as a de-ction for interest on investment indebtedness has duction for interest on investment indebtedness been reduced. See page 14.

 rrepaid interest.—Deductions for interest prepay-ments must be allocated over the period of the loan. See for page 14.

Foreign income.—The amount of earned income from sources outside the United States that may be excluded has been reduced from \$20,000 to \$15,000. See page 8.

Preparers' Identifying Numbers are now required. See New Depreciation Recapture Rules apply to disposing of depreciable residential real estate. See Instrucpage 6.

New Rules Apply for Recapture of Intangible Drilling d Development Costs on oil and gas properties. See and Development Costs on Instructions for Form 4797.

tion of depreciable retions for Form 4797.

You may obtain a copy of Publication 17, Your Federal Income Tax, or other publications by using the order blank on the next to the last page. This publication will explain how the 1976 Tax Reform Act will affect your 976 tax liability.

obtained Forms and Schedules may also be a order blank on the next to the last

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The Foreign Accounts and Foreign Trust Questions must be assured if you are required to complete Part in Frait of Schoolube II flyou had soon to, a foreign scould no were a grantion of, on a transferor to, a foreign trust, you must answer both questions in part II of Schoolube B, whether and you are applicable B, whether and you are

' Foreign Bank, Securities and Other Financial Accounts, and Grantors, Transferors or Beneficieries of Foreign Trusts.—You must complete Form

(1) you had any interest in or signature or other authority over a bank, securities, or other financial account in a foreign rounity (except in a U.S. military banking scility operated by a U.S. financial institution).

(2) you were the grantor of, or transferor to, a foreign trust, during any taxable year, which for eign trust was in being during the current taxable year, whether or not you have any beneficial infer-est in such trust. õ

was tray spar for the dest must be filed by taxpayers having any interest in a foreign trust, in prior years this form was required to report and interest was more (than a 50% interest, was more (than a 50% interest.

1040 General Instructions Where to Get Forms

In general, we mail forms and schedules demonstrated by the state of t

Who Must File

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See page 8 for examples

File a return if you are:

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Single (legally separated, divorced, or married living apart from spouse with dependent child) and are under 65

IRS will figure your tax if your in-corpe of inio 15:0: \$2,50,000 riess, was only from wages, aslary and tips, divi-dends, interest, persions and annutries, and you want to take the standard deduction want to take the standard

All you do its:

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U.S. Citizons Lwing Abroad.—Generally, foreign source income must be reported on your return See. What income to Report' on page 8, and otten Publication S4. Tax Guide for U.S. Citizens Abroad. 82 2,850 009 Siligle (legally separated diocree, or marred living pendent bridg and are 65 or A person who can be A person who can be a pendent's return, and has your parent's return, and has other unable dividends, interest, of other unable dividends, interest, of other parented income.

Death of Taxpayer.—If a person died in 1976, or in 1977 before filing a return for 1976, the surviving spouse or personal representative of the estate must file a return for the decessed. If a return of the desentation is due, attach Form 3.30 to the return. 3,600 and both are under 65.

Married filing jointly, living together at the end of 1976 (or at date of death of spouse), and one is 65 or older. A qualifying wedow(ar) with dependent child and are 65 or older A qualifying widow(er) with dependent child and are under 65 Married filing jointly, living' together at the end of 1976 (or at date of death of spouse), and both are under 65. Married filing jointly, living together at the end of 1976 (or at date of death of spouse), and both are 65 or older.

For purposes of these instructions, percoan representative more than electrical
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recentaric, administrative or administrative
recentaric, administrative or administrativity
is appointed, administrative or administrativity
the United Stellar, personal representative
means any person in settaal or constructive possession of any property of the decedent. 5,100 Married filing separate re-turn or married but not living together at end of 1976. A person with income from Sources within U.S. posses-sions.

The genomal representative can fit a joint return for the decedent with the surving Source. If a presentational representation that proposed a positive for the proposed the source of the source for the source for the source for the source for the second of the second 220 Self-employed and your net earnings from self-employment were at least \$400.

If income tax was without or I was enelliptic table and income credit. There
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note that the form 1040A instructions, to determine whether you can file
short from 1040A.

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If you are filing such a joint return, write in the signature area "Filings as surviving spouse." Show the date of death in the hame and address sizes. For more information, ottain Publication 539, Fed. eeT I XX Guide For Surviviors. Executors, and Administrators.

Rounding Off to Whole Dollers—You may round off lensits to the nearest whole y dollar or your return and schedule. You end into your return and schedule. You end with some your return so to sent so the reason amounts from 30 to 90 ends to the reason amounts from 30 to 90 ends to the art dollar. Earnine, \$1.39 becomes \$1 to and \$2.58 becomes \$1. Recordkeeping.—Your records must be retained as long as their contents may be material in the administration of any internal Revenue law. Records that support an item of income, deduction, or credit These rules are for all U.S. citizens and resident aliens, modeling littles under 21 years of 32s. Three rules side poly to those normesident valents and resident valents whose memoral outlands or residents with U.S. at the end of 1576 and who elect to the a long state and of 1576 and who elect to the a long state. Dual-Status Tax Year.—You have a dual-status tax year if you were both a mon-resident alien and a resident blien (or U.S. cruten) during the tax year. If you had a dual-status tax year before 1976 and you

When to File

File as soon as you can after January 1, but not later than April 15, 1977. Late thing may subject you to penalties and interest. See instructions for Penalties and interest on page 10.

Use Form 1040X to correct any er a previously filed income tax return. Amended Return

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Page 1 ē nstructions

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cluding information on limited standard debution and how to figure your tex. Were You e Qualifying Widow or Widower with a Depondent Child-Liso, you may still be able to use joint return far, enes for the Yes Tax Table and Tax Rate Schol-ule Y. If your spouse died during 1975 or 1974 and you did not remarky before the end of 1975, you can file a return for 1976 shown mits only your von linceme, seemplonis, and deductions, and figure the bax at joint return rates. If you miset all of the following tasts: furn.—cheek the year oin 8.3. "Mainted films separately." It both you and your vectors is essent with white your spouse's full main not be specially oil of the special provided in the special provided in the designated special or hy mainten in the designated after the special oil only one films, think the applicable in the design you are not have not only one films, think the splicable of the provided on the special provided in the special provided with the special provided spe

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Note: For purpose of determining the amount for child support the sarent who has emerted and has custoff may count the support furnished by the new spouse. Dependent supported by the new spouse. Dependent supported by Two or More Tappayat.—If two ur mere taxeaers supported a person and no one gave more than hely the support, obtain form. 2120.

Buth or Death of Dependent.—Take a \$750 exemption for a dependent who died or was born during 1976 if he or she met the tests for a dependent for the time he or she lived.

Line —Protected the Decelor Generalism of the Decelor Generalism of the Hard —Protected the State of the Hard by Cheeking Har "res" box on them 6. On a joint return, the election to degenerate is asselled to 2 selegation or on defendant is asselled to 2 selegation or on defendant is asselled to 2 ST IN DROVE a State of the State

(1) Married Development and control of the control In figuring who furnished over helf of a dependent's support, richide the depend-ent's own money used for his or he's up-port, even if his or her money was not tax-able. For example, include social security benefits, but if your child was a student, of not include amounts he or site received as scholarships.

Note that they cope of "Yes" box, you may En. On the tree of the cope of the c Your son, duaphler, stepson, stepdoughter facilities and an analysis of a set emember of your family if placed with you by an authorized bufferment sating for legal adoption. A facilit child wise lead in your home as a mem-ber of your family lost fee whole year.

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registed and determines, Any Explicition Besides and determines in 100 pt. 50 p

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You can also deduct several other types of expenses such as: Gambing losses, but only up to the amount you won and reported on Form 1040, line 36.

Cost of safety equipment, small tools, and supplies used in your job.

Dues to professional organizations and chambers of commerce.

Certain costs of business enterlamment, aublect to immetions and reporting and autostentiation requirements, certain and to enterlambent approaches you and to employment against the Neessary expenses combined with more during or collecting income or for maniguing or indirecting property held for prodycing income.

Note: If you work for wages or a salary, include the employee business expenses you did not claim on Form 1040, line 39.

No to Dedet the Cost of paint to and from work or entertaining froncy. If you need more information, see Publication 529, Miscellaneous Deductions and Corfolds 29, Miscellaneous Deductions and points are himsted to basable income from seek. The seek for the seek.

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III.—Partnerships,

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Income from Ferming Reported in Part III—II your gass income from farming for fishing is at least workings of your gosts incomer, the penalty for failure to pay estimated tax will not apply if you file your for stretum, and pay the tax due, on or be-for March 1, 1977. A U.S person who transferred property to a foreign trust may have to include the income attributable to such property in his or feet axaable income, if during 1976, such trust had a U.S. beneficiary. I ferming culturation of hand or ras-ming of harvesting of any agreement of the foreign of the commody, includ-ing the rasing, shearing, technic acting for, training, and manage-ment of animals, however, trees (other than trees bearing fruit or muts) shall not be treated as an agreeulural or hortcultural com-modity).

ecial "at risk" rules apply in the case partnership engaged in the activity (1) holding, producing, or distributing motion picture films or video tapes,

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The state of the s If you are a member of a partnership or of you are a person or make or thost response, more of the partnership or Schedule E. Part III, and meet the horst-horist requirement, cleek in hos and in the heading of Part III. Show your state of partnership gloss hencement you part of distinctship gloss horse or your part of heading of heading of heading of heading of heading of heading of heading of heading of heading of heading the heading of heading of heading h

You can deduct a nascassis allowence for the arkaustion, wear and test, and obsolescence of property, used in a vibral addition of intender. The allowance is not allowed for stock in tests inventiories, lintid and personal assetts, See Form 456.5 Intender and property of the property o Depreciation Small Business Corporations,—If you are a shareholder in a small business corporation which elected to have its current taxable income taxed to its stockholders, report—

l lessing personal property, and cer-tain other tanglibe property other than buildings, an elevator or esca-lator, or other real property that is or has been subject on allowance for depreciation or amortization, or

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Your state of any partnership loss from one of the above activities for the traable year is allowed only to the extent of the year size about the his project to which you are "at nist" with respect to the you'll are all nist, with respect to the translet year.

as a trade or business or for the produc-tion of income. or exploiting, oil

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You are generally considered to be "at rist" with respect to an activity to the extert of the cash and the adjusted basis of either property you combinated to the ectivity, as well as they promise the former of the activity to witch you are afther personally listed or have piedged.

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(Form 1040) ~ Individual(s) 65 or Over Having nstructions for Schedule Credit for the Elderly-

type of against If you are 65 or older and have any t income, you may be able to take a credit a your tax. Any Type of Income

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(1) Meand couples must fine joint returns to be eigbble for the credit. No credit in a allowed couple who lived
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together at any time during the tasable
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year does not have to file a joint return
to be eighble for the credit. Special Rules.—

(3) No credit is allowed to a nonresi-ted to liet unites the nonreadent slien and his or her spouse who is a critizen or resi-dent of the United States elect to be taxed on their worldwide income and file a joint return. (2) The credit is available regardless work experience in prior years.

Figuring the Credit.—If you are having RRS ligure your tax and also want them to figure your credit for the elderly, see page 4 of instructions. you are figuring the credit yourself, the following instructions. If you and Fead .

(Form 1040) Instructions for Schedule RP Credit for the Elderly—Individual(s) Under 65 Having Public Retirement System Income

or in the state of If you are under 5 and have public or for the public or for the public or for the public or for the public or for the public or for determine your credit, you must use of fine ground your credit, you must use of fine ground your credit, you must use of fine ground your credit, you must use of fine ground your credit, you must use or fine ground you credit, you must use or for you will not you have decired to committee the credit will study—Great for the Disease. The public of your public or for the public or fo

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Control of the contro (1) Pensions and anouties received under the Social Security Act or Raulroad Retrement Acts. For social security person, eacher the gross-amount before deduction of any amount withheid to pay medicate insurance premiums. 2,500 \$2,500

Line 2(b)—Stoop one half of the excess of your adjusted gross income (1 cm 1040, him 1550 using the \$15,000 if single.
\$1,000 if fining a piont return.
\$5,000 if married filling a separate return.

Une 4.—Subtract line 3 from line 1 and enter the difference on line 4, (if line 3 is more than line 1, enter zero on line 4.) Line 3.—Add lines 2(a) enter total on line 3. and the form and the second of a lotter early spouse and of or over. It is all 1879 on a separate received the form of the second of the secon Figure your credit as follows: Check filing status and age box.

careful to entire at \$2.000 mp. see allow-careful to entire at \$2.000 mp. see allow-careful to entire at \$2.000 mp. see allow-tender at \$2.000 mp. see allow-man per see at \$2.000 mp. see at \$2.000 mp. see \$2.000 mp. see at \$2.0000 mp. see \$2.000 mp. see at

amount of in-Line 2(a).—Enter the following pen and annuities received during 1976. Line 1.—Enter the initial a come for credit computation; on the schedule.

your spouse are eligible to make the election noted prices and complete Schedule and Schedule Pro determine your mannor credit. It is notly one schedule (either Schedule R or Schedule RP) and tile it with your return The maximum initial amount of income on which you can take the credit is based on your filing status and, if married, the age of your spouse.

Then your maximum amount for credit computation is. Single, 65 or over.

Married filing jointly and only one spouse is 65 or over. If you are

Married filing a separate raturn, 65 or over, and have not lived with your spouse at any time during the taxable year Married filing jointly and both spouses 65 or over

Con free amount you must validated for form the amount would will continue and amount will continue and amount will continue as decision of a form 1000, for 150.

Continue as decision of form 1000, for 150.

The maximum amounts allowable as a most reason of form 1000, for 150.

The form 1000, form 1000 of the shown that the more than the amount allowable as a most plant of the shown of a joint run miner one gouse is a 60 or your full of the 1000 of 1000.

The form 1000 of 1

Lines 6 through 7.—Complete these lines as instructed on the schedule. If you need more information, obtain the behication 552, rax Credit for the Elderly. It gives examples of how to figure the credit and also sample filled in schedules.

Then your maximum amount for credit computation is: , \$2,500

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on this line include insurance, health, end wel- fere porgrams. Line 36—Interest on Business inclebedmes.	The control is not a second to the control of the c	The common of th
nantation or a trade merk or trede name retably wer a period of not leas then 60 months. For more information, see Publication 525, Tax In	The state of the s	Private the extraction of the first control of the
(3) any other method approved by the Com- missioner. You must conflue to use the same valuation	The state of the s	conditions that is a principle of the conditions
abled when you retired (or were not par- manenty and totally disabled on January 1, 1976, if you refind before that	the control of the co	An annual representation of the property of th
Line 3.—Add lines 2(e) and (i) and enter abbed when you enter diverse not pacted when you entered (or were not pacted and a subject of the subject of the subject of the subject of the subject line 3 from line 1 and 3 from line 1 and 3 from line 1 and 3 from line 1 and 3 from line 1 and 3 from line 1 and 3 from line 1 and 3 from line 1 and 3 from line 1 and 3 from line 1 and 3 from line 1 and 3 from line 1 and 3 from line 1 and 3 from line 1 and 3 from line 2 and 3 from line 3 from		

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For Persons with Taxable Incomes of \$20,000 or Taxable Income across that line until you find the column 5 **Table** Read down tha income columns until <u>a</u> **92**@1

are not an incidental part of a pension or profit-sharing plan included on lane 48. Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare

programs.

Rend of form, Part of Bern, or Pee-ure—You can deduct end paid in cash. If If you are a tenent time opport ent to you' landlood in the form of crops, raixed on the farm under a crop share agreement, in you cannot deduct as real the vision of the crop, but you can deduct amounts paid

In Materials and Services.—If you re-cewed benefit in the form of materials, such as fediater or lime, or in the form of services, such as grading to the constitu-tion of dams, when the total amount paid by the Department of Agriculture to the vendor or contractor.

Corporation Loans

Commodity Credit

heading that describes your status. Enter And you arethere on line 16. the tax you find t (taxable Income) Is you find the fine covering the taxable income you entered on line 47. Then read And you are-Hine 47 (taxable Income) Is— Over Essi

Note: If you are a qualifying widow(er) use the "Married filing jointly" column to find your tax, (See page 7 of instructions!)

(taxable fincome) is—

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Your tax Is-

Automobile Expenses, Special Rule.— See pages II for optional method of ligur-ing deductible automobile expenses. Other Farm Expenses,—Include such terms as advertising, stationery, stamps, account books, other office supplies, etc. these of property included in your inswitch yes been care of by the reduced
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Retirement Plans, etc.

The allowable deduction for any one year cannot exceed .55 percent of your gross necess. For it stimms, elections for its major of sestis such as farm anchine you from the disposition of land.) But any excess can be carried over to the following wasts with the same limit applying to those years. See Publication 225.

Other Deductions Expenses and

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Keogh (H.R. 1 5500-K or 30 not attach

Sole proprietors who have Ke 10) plans should file Form 5 Form 5500 for such plans. Do a to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500, Form 5500—C, or 5500—K to report on Keogh plans.

Repair and administration of con-traction and administration of con-ception of contraction of con-traction of con-cernation

Income from farming is subject to self-employment 1ax. (See Schedule SE.) If you find Form 40.29, do not file Schedule SE. Instead, write "Exempt— Form 40.29" on Form 1040, line 58. Complete a Ferm Science flee and with feeter than 100 participants and with a statest one conversement of the statest settled to state a state settled to complete a form 500.0-C plants and no owner employee and fuel as the statest settled to complete a form 500.0-C plants and no owner employee participant of the statest settled to state a separate return. Complete a form 500 feeter plant with 100 or more flet these forms not statest and the act as despirate return. Complete a feet these forms not statest and the statest settled the statest

See instructions on the back of Form 456Z for more detailed information about methods of computing deprecation, other than the depreciation rules mentioned above.

Additional Information Available,—You can obtain Publication 225, Farmer's Tax Guide, without cost from your county agri-cultural agent or internal Revenue Service Office.

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California—P.O. Box 12626, Fresno, CA 93778 Arkansas-P.O. Box 2924, Austin, TX Colorado-P.O. Box 2924, Austin, TX

8 Delaware-P.O. Box 25866, Richmond,

Connecticut—Hartford, CT 06103

District of Columbia-P.O. Box 25866, Florida—Jacksonville, FL 32202 mond, VA 23260

Idaho—Boise, ID 83724, Attn: Box 041 Hawaii -- Honolulu, HI 96813

Georgia -- Caller No. 848, Atlanta, GA

Illinois—P.O. Box 5070, Kansas City, MO

ndiana-P.O. Box 636, Florence, KY 41042 64132 lowa -- P.O. Box 5070, Kansas City, MO

Kentucky-P.O. Box 636, Florence, KY 41042 Kansas-P.O. Box 2924, Austin, TX 78769 Louisiana—P.O. Box 2924, Austin, TX

8 Maryland—P.O. Box 25866. Richmond. Maine-Augusta, ME 04330

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Massachusetts-P.O. Box 9040, Boston,

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Missouri-P.O. Box 5070, Kansas 39202 Mississippi-Jackson, MS

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Vebraska-P.O. Box 5070, Kansas City, 59601 Montana—Helena, MT

03801 New Hampshire—Portsmouth, NH Nevada-Reno, NV 89502

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Vorth Dakota-P.O. Box 5070, Kansas City, 41042 North Carolina—Greensboro, NC 27401 Ohio-P.O. Box 636, Florence, KY Buffalo, NY 14202 64132

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Oklahoma—P.O. Box 2924, Austin, TX 78769 Pennsylvania—P.O. Box 25866, Richmond, VA Oregon-Portland, OR 97204

South Dakota-P.O. Box 5070, Kansas 29201 Rhode Island—Providence, RI 02903 South Carolina—Columbia, SC 64132

City,

Texas-P.O. Box 2924, Austin, TX Fennessee—Nashville, TN 37203

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Virginia—P.O. Box 25866, Richmond, 23260 Jtah-P.O. Box 12626, Fresno, CA Jermont-Burlington, VT 05401

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⋩ Wisconsin—P.O. Box 5070, Kansas City, MO West Virginia-P.O. Box 636, Florence, Washington—Seattle, WA 98174 41042

Foreign Addresses—Taxpayers with legal resi-dence in foreign countries; IELingopan APO, send order blank to: IRS, P.O. Box 1040, Brooklyn, NY 11222. If Pacific APO, send order blank to: IRS, P.O. Box 12626, Fresno, CA 93778. Send letter requests for other Myoming—P.O. Box 2924, Austin, TX 78769 forms and publications to: Director, Office of International Operations, Internal Revenue Service, Washington, DC 20225.

Internal Revenue Service, 255 Ponce de Leon Avenue, Hato Rey, PR 00917 Puerto Rico-Director's Representative, Guiam—Agana, GU 96910

خة Virgin Islands—Départment of Finance Tax I vision, Charlotte Amalie, St. Thomas,

Form 2120, Multiple Support Decisroson; Form 2210, Underpayment of Estimated Tax by Individual Parts of Parts of Parts of Form 2440, Disability Income Exclusion (Sak

How To Get Forms

Form 5329, Return for Individual Retirement Sav-lags Arrangement.

The West contribution to the Contribution of t Some helpful publications you can send for using the order blank are: The arthur of the control to the con Generally, we mit from and schools: In contrast to the contrast of the contras

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expenses.

Form 4886, Application for Automatic Extension
of Time to file U.S. Indevidual Income Tax Retent.

Form 4972, Special 10 year Averaging Method;
and erents.

Form 1310, Statement of Claimant to Refund Oue Oceased Tarpayer:
Form 2106, Employee Business Expenses;

Other publications and forms referred to in the nstructions are available without osst from eny District Quector.

Page 39

on page 33 for your State or IRS office nearest your city. **Do not** use the exekcipt we furnished you myour moment as pamphet. Ones is the servelope should be used for lining your income tax return. Offices for forms and publications should be mained no laster than March 16, to instrue timely receipt of your order. Order Blank in Free Forms of Publications—The forms and publications lated before or order for an order for an order for the form of the f

Pub. 529 Pub. 545 Pub. 554 Pub. 530 Pub. 552 Pub. 553 Pub. 503 Pub. 504 Pub. 506 Pub. 522 Pub. 523 Pub. 5329 Instructions Pub. 54 Pub. 334 Pub. 501 Pub. 17 5329 4797 4797 4832 479B 4831 4B32 4835 3903 4136 4137 \$562 1683 \$684 Circle Desired Forms and Publications 2106 2120 2210 2440 2441 3468 Schedules R&RP (1040) Schedule E (1040) Schedule G (1040) Schedule F (1040) Schedule SE 1040-ES Instructions for 1040, Schedules, and Form 2441 Schedules A&8 (1040) 1040A Instructions Schedule C (1040) 1050A 1040

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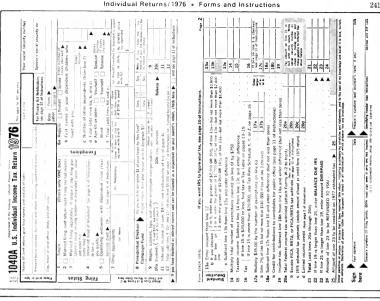
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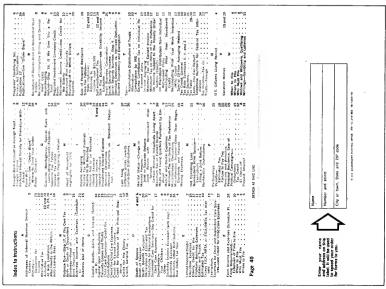
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3468 Instruction

Form 1310

Schedule D







Short Form 1040A For Preparing Instructions

Highlights for 1976

Please note these important reminders and changes that have been made because of revisions in the tax law. Who Must File.—The income level at which an income tax return must be filed has been increased. If your gross income is \$5,100 or less, be sure to see page 3. The Standard Deduction has been increased again. See Form 1040A, line 13b.

A New Simplified Tax Table has been developed for use by individuals with taxeble income (line 15) of \$20,000 or less. This table replaces the more complex tables based on the number of exemptions used prior to 1976.

A New General Tax Credit replaces the \$30 personal exemption credit. You may claim the greater of (1) \$35 per exemption shown one 64 or (2) 2% of line 15 but not more than \$180 (\$90, if married, filing separately). See page 11 and lines 17a and b.

Earnéd Income Credit Rules Have Been Liberalized.—The dependency requirement for your child win is under 19 or a luttime student has been eliminated. Also, you may be eligible to claim the credit if you have a disabled child 19 or over, whom you con claim the credit is your applied in the control of the c There are new rules for Disability Income Exclusion (Sick Pay), Child Care Expenses, and Credit for the Etderly. (To claim any of these benefits, you must file Form 1040.)

Information on Tax Changes.—For a summary of important tax taw changes, obtain Publication 553, Highlights of 1976 Changes in the Tax Law. Preparers' Identifying Numbers are now required.

Danager Transch of the Transchmy Internal Revenue Service

Commissioner From The

tions on page 2 carefully to decide whether Form 1040A is right for you. If you decide it is to your advantage to use Form 1040, you can get Form 1040 and its instructions from any the information needed to complete -orm 1040A. Please read the instruc-Internal Revenue Service office and This instruction pamphlet contains nany banks and post offices.

make this year's 1040A package easier to use. You will probably find, however, that the computations on by a more complex, but larger, general tax credit. However, the former multiple tax tables have been replaced The larger print and the reduction rom three to two columns should fou now need to determine your deduction, and compute Also, last year's simple credit for personal exemptions has been replaced by a single table and have been reduced from ten to three pages. the 1040A Form are more difficult. our taxable income (lines 13-15). standard

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band and wife) of your taxes for a general fund to meet expenses of the tion Campaign Fund Check-Off on line 8 of your 1040A. Without in-Please note the Presidential Eleccreasing your tax or decreasing your refund, you have the right to earmark \$1 (on a joint return \$1 each for hus-980 Presidential Election.

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> on page 17 or 18 or visit your nearest These instructions have been provided to help you prepare your own return. If you need help, please call us at the number listed for your area internal Revenue office. If you decide to have someone else help you, sure to select a qualified person.

a foreign tax credit

You can help yourself and us if you check your return to make sure that it is correct and then file it early. it is correct and was. Thanks for your cooperation. Denoted C. Alexandre Commissioner of Internal Revenue

N Page

Earned Income Credit

or Those Who are Not Required to File a Return But Can Claim the Earned Income Credit special Instructions for Earned Income Credit

the is a for the first the whether due in 60 def of from 1000A, the surface of the first f the through visit and red required to fit as return be-case your income is less than the amount applicable to Form 10040, pg# a refund of your samed income credit Form 10040, pg# a refund of your samed income credit form 10040, pg# a refund of your samed income credit, you form 10040, pg# to claim the entred income credit, you (1) fill in Form 10040 knowgh fine 7,

(2) Skip line 8, (3) Then fill in lines 9 through 12, Use the Exped Income Credit Worksheet below to figure the credit and enter the applicable amount from The law entires may pressor to a peoled payment or credit of up to \$400 called the asmed income credit. It may come as a returd chief, or he applied agissts any traces you own. Zevernôte, 18,000 counted as we also to clean the Credit has the order to the counter of the state of the counter of the state of the counter of

must file a joint return to be eligible for the credit. Certain main red persons living path with a dependent child as described in paragraph 4(b), under "Ulmarring Head of Household" on page 6, can be eligible to claim the credit.

To find out it you qualify, please answer questions A and E

The control of the co the anounce on form (ADA), line 2 liber she at 8,000.

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Od you pay more than half the cost of keeping-up a home in the U.S. in which you lives and which for the entire
I want of except for temporary abherens for weachion, school, etc. by was suider
I yawan of a get on fulfilms student, at (2) your degendent child more is distinited (see blue 7).

Earned Income Credit Worksheet

Do not complete this worksheet if you checked the box on Form 1040A, line 3 (Married Filing Separately) or if you are entitled to file Form 4563, Exclusion of Income from Sources in United States Possessions. of amount on Form Judda, lare 94 but not more than \$400.
If Form Judd, lare \$2.05 \$4000 or fess, do not complete he rest of this warsheet but enter amount from lare 1 above or Form TGUM, live 22.05 \$4000 or fess, do not complete he rest of this warsheet but enter amount from lare 1 above or Form TGUM, live 20.05 \$4000 or wait the first rame of your cute, who qualities you for he rest, in the space to the lart of the lart o 4,000.00 Amount from Form 1040A, line 12 Limitation base . . .

You filmed. You filmed the content (substituted line 5 from line 1). Enter here and on Form 1040A, line 20d, Also write the Estimate income content (substituted line 5 from line 1). Enter here and not not line the 20d with the substitute of the substituted line in the 10d for 10d filmed the 20d filmed the 20d filmed the 20d filmed filmed the 20d filmed filmed the 20d filmed fil 4 Subtract line 3 from line 2 . .

IMPORTANT Short Form 1040A may not be right for you ...

Important to the second second to the secon

a credit from a regulated investment company a credit for Federal taxes on special fuels—monlighway gasonine and ubricating oil, a credit for purchase of new principal residence, or a credit for child care expenses. a work incentive credit

 Your payments for medical insurance and medical and dental care in excess of limitations. Local, State and real estato taxes. Almony, and inferest on loans and mortgages; Your gifts to churches, charities, Boy Scouts, Cancer Society, Red Cross, United Way, and similar organizations; Itemized Deductions (What You Can Claim) Examples of itemized deductions are:

3. Employee business expenses such as union dues, safety helmets, tools;
4. Your net personal casualty or theft loss in excess of \$100.

New Credit for the Elderly

You may be able to claim this expanded and simplified credit on form 1104 and reduce your tax by as much as \$375 fd simply, for by as much as \$562.50 (d marred fling pointly). For more inflingment on the Format fling pointly). For more inflicement or see Form 1040 instructions for Schedules R and RP, Credit for the Eldefly.

243

Who Must File

And your gross income is at least: Single (legally separated, divorced, or mar-File a return if you are:

. . . \$2,450 ried living apart from spouse, with dependent Single (legally separated, divorced, or mar-ried living apart from spouse, with dependent A person who can be claimed as a dependchild) and are 65 or older . child) and are under 65

SO45 East Butler Avenue

California, Hawaii

ent on your parent's return, and has taxable dividends, interest, or other unearned income. A qualifying widow(er) with dependent child A qualifying widow(er) with dependent child and are under 65

3.600 3,600 Married filing jointly, living together at the end of 1976 (or at date of death of spouse), and both are under 65. and are 65 or older.

4.350 5,100 -Married filing jointly, living together at the end of 1976 (or at date of death of spouse), and both are 65 or older. Married filing jointly, living together at the end of 1976 (or at date of death of spouse), and one is 65 or older.

If income tax was withheld or if you are eligible for A person with income from sources within

Married filing separate return or married

but not living together at end of 1976.

the earned income credit, then even though you are not required to file a return, you should file to get a refund. See special instructions on page 2.

The filing rules apply to all U.S. citizens and resident aliens, including those under 21 years of age. (However, these rules may not apply if you were a nonresident alien at any time during 1976.)

When to File

File as soon as you can after January 1, but not later than April 15, 1977.

Where to File

Use the addressed envelope that came with your re-turn, or use the address for your State. Mail your return to the Internal Revenue Service Center for the place where you live.

1040 Waverly Avenue Holtsville, N.Y. 11799 New Jersey, New York City and counties of Nassau, Rock-land, Suffolk, and Westchester. New York (all other counties), Connecticut, Maine, Massa-chusetts, New Hampshire, Rhode Island, Vermont

4800 Buford Highway Chamblee, Georgia 30006 11601 Roosevelt Boulevard Philedelphia, Pennsylvania 19155 Cincinnati, Ohio 45298 310 Lowell Street Andover, Massachusetts 01812 District of Columbia, Dela-vare, Maryland, Pennsylvania Alabama, Florida, Georgia, Mississippi, South Carolina Michigan, Ohio

3651 S. Interregional Hwy.	1160 West 1200 South St.	2306 E. Bannister Road
Austin, Texas. 78740	Ogden, Utah 84201	Kansas Crty, Missouri 64170
Arkansas, Kanses, Louisiana, New Mexico, Oklahoma, Texes	Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Mebraska, Nevada, North Da- kota, Oregon, South Dakota, Uteh, Washington, Wyoming	Illinois, lowe, Missouri, Wis-

	Fresno, Calif. 93888
Indiana, Kentucky, North Carolina, Tennessea, Virginia, West Virginia	3131 Democrat Road Memphis, Tennessee 38110
If you are located in:	Use this address:
Panama Canal Zone, Ameri- can Samoa	11601 Roosevelt Boulevard Philadelphia, Pa. 19165
Gusm	Commissioner of Revenue and Taxation Agana, Guem 96910
Puerto Rico; Virgin Islands:	11601 Roosevalt Boulevard

Philadelphia, Pa. 19155	Department of Finance, Tax Division, Charlotte Amalie. St. Thomas, Virgin Islands 00801	iervica Center for your permanent home State	11601 Rossevelt Boulevard Philadelphia, Pa. 1915S	
Non-permanent residents Phila	Virgin Islands: Depa Permanent residents Charl Virgin	Foreign country and have an Service A.P.O. or F.P.O. address hor	Foreign country 1160 U.S. citizen Phila	

Penalties and Interest

paying tax when due. The law provides a penalty of from 5 percent to 25 percent of the tax for late filing unless you can show reasonable cause for the delay. If you tile Avoid penalties and interest by correctly filing and return late, send a full explanation with the return. Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

Taxes Not Paid When Due.—The penalty for failure to pay taxes when due is 1/2 of 1 percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. The penelty applies to any unpaid fars shown on a return. It also applies to any unpaid tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the applicable interest. charge on late payments.

You may round off cents to the nearest whole dollar Rounding Off to Whole Dollars

on your return. You can drop amounts under 50 centsincrease amounts from 50 to 99 cents to next dollar

Do You Want More or Less Income Tax Example: \$1.39 becomes \$1 and \$2.69 becomes \$3.

If your payment due IRS on line 22, or the refund IRS Withheld in 1977?

owes you on line 23, is large, see your payroll office about changing the amount of tax to be withheld from our wages.

2age

4

'age

Who May Use Short Form 1040A

 — You were an unmarried dual-status alem (if you were both a resident alien (or U.S. citizen) and nonresident alien during 1976) or a dual-status alien married for a citizen or resident of the U.S. at the end of 1976 and do not elect to file a joint return. (See Form 1040) You were married to a nonresident alien at end of 1976 and you both do not elect to be taxed on your vorldwide income (unless you are "not married for tax You were a nonresident alien (use Form 1040NR) in 1976 was from wages, salaries, tips, other employee compensation, and not more than \$400 in dividends or are filing solely to get your earned income credit refunded and you are not required to file Form 4683 as You may use Short Form 1040A if all your income 5400 in interest and you do not itemize your deductions. You may disregard the \$400 limitations for dividends and interest if you are not required to file a return but explained below.

Who May NOT Use Short Form 1040A ile Form 1040 instead of Short Form 1040A if:

You received capital gain dividends, a lump-sum dis-tribution from a qualified plan, or nontaxable distribu-

tions (return of capital)

purposes" as previously described)

You claim a deduction for business expenses as an

- You received more than \$400 in dividends or \$400 in interest (Disregard if you are not required to file but are filing solely to get a refund of your earned income credit)
- You had income other than wages, salaries, tips, other employee compensation, dividends or interest

 You claim a deduction for payment to an Individual You claim a deduction for a penalty on a premature You are a railroad employee representative and claim credit for excess hospital insurance benefits taxes paid You must file Form 2210. Underpayment of Estlmated Income Tax by Individuals, because you were required to make payments of estimated tax and line 22 is \$100 or more and over 20% of line 19. See instructions for Penalty for Not Paying Enough Tax During the You file Form 2555, Exemption of Income Earned You are required to file Form 4683, U.S. Information Return on Foreign Bank, Securities, and Other Financial

Annuity, or Bond

 You claim a moving expense deduction because you Retirement Account, or for an Individual Retirement

changed jobs or were transferred

 You claim a disability income exclusion (sick pay) outside salesperson or for travel for your job

- You had pension or annuity income
- You received \$20 or more in tips in any one month, and you did not fully report these tips to your employer

withdrawal from a time savings account

- Your Form W-2 shows uncollected employee tax (social security tax) on tips
- a credit for Federal tax on special fuels-nonhighway gasoline and lubricating oil an investment credit a foreign tax credit

a credit for the elderly

You claim

'ear on page 8.

a credit for purchase of a new principal residence a credit from a regulated investment company a credit for child care expenses

Accounts and Foreign Trusts, because: (1) at any time

ture or other authority over a bank account, securities secount or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution), (2) at any time during the axable year you were a beneficiary of a foreign trust, or you were either a grantor of, or transferor to, a foreign rust during any taxable year, which foreign trust was in during the taxable year you had any interest in or signaif all three of the following statements are true: (1) you did not live with your spouse at any time during 1976, (2) you furnished more than half the cost of keeping ductions. Note: You may ignore this and still file Form up your home for 1976, AND (3) your child or stepchild Your spouse files a separate return and itemizes de-1040A because you are "not married for tax purposes," You choose the benefits of income everaging

For more information, see Form 4683, U.S. Informabeing during the current taxable year.

tion Return on Foreign Bank, Securities, and Other Financial Accounts and Foreign Trusts. ived in your home for more than 6 months of 1976,

AND you can claim that child as a dependent

Il you have any questions about business expenses, disability income exclusion (sist pay), moving expenses, credits, or the line, please get Fram 1904 the Statistudions, and any of unit payer information publications you need. You can get Fram 1904 and its instructions, and other forms and publications, at informal Revenue officers.

if you were the dependent of someone else. You can take two exemptions if you were blind or 65 or older. You were three if you were both blind and 65 or older. Check all the boxes on lines 6a and 6e for the exemp-

You can always take one exemption for yourself, even

or Yourself

5. A Qualifying Widow(er) with Dependent Child This filling status applies if your spouse died in 1974

or 1975 AND on December 31, 1976, you met ALL these had living with you a child or stepchild you could

had not remarried

General Information

Recoi :: seping

Your records must be retained as long as their con-

tents may be material in the administration of any linternal Revenue law. Records that support an item of income, deduction, or credit appearing on your return should be kept until the statute of limitations expires for that return, Usually this is 3 years from the date the return was due or filed, or 2 years from the date the was paid, whichever occurs later. Some records relating to the basis of property should be retained as long as they are material in determining the basis of filed tax returns should also be retained as part of your records. Obtain Publication 552, Recordkeeping Requirements and A Guide to Tax Publications, for further must be kept indefinitely. Records, of transactions the original or replacement property. Copies of your tax

Death of Taxpayer

If a person died in 1976, or in 1977 before filing a return for 1976, the surviving spouse or personal representative of the estate must file a return for the ment of Claimant to Refund Due Deceased Taxpayer, to deceased. If a refund is due, attach Form 1310, State the return. For purposes of these instructions, personal repre-sentative means the executor, executrix, administrator or administratix of the decedent's estate; if no executor, executrix, administrator or administratrix is appersonal representative means any person in actual or pointed, qualified and acting within the United States constructive possession of any property of the decedent

for the decedent with the surviving spouse. If a personal representative has not been appointed, the survivor can The personal representative can file a joint return still file a joint return. The 1976 income of the decedent prior to death and the income of the surviving spouse for the entire year must be included in a joint return. If you are filing such a joint return, write in the signa-

ture area "Filing as a surviving spouse." Show the date of death in the name and address space.

For more information, get Publication 559, Federal Tax Guide for Survivors, Executors, and Administrators.

Your Filing Status (lines 1 through 5)

Read the following instructions carefully to find the filing status that fits your situation for 1976. Then check the box for your status on lines 1 through 5 on your return. Your tax rate depends on the box you check

1. Single (see paragraphs 4 and

This filing status applies if on December 31, 1976 you were one of the following:

(a) not married. (b) separated from your spouse by either divorce or eparate maintenance decree,

(c) a widow or widower (but see paragraph 2, partic-ularly 2(b), if your spouse died in 1976 and you had not remarried). Also see paragraph 5.

lurn, (2) did not live with your spouse at any time during 1976, (3) paid more than half the cost of keeping up rour home for 1976, AND (4) your child or stepchild lived in your home for more than 6 months of 1976 and married and do not intend to file a joint re-

can be claimed by you as a dependent.

deductions, you do NOT have to. You can use the stand-ard deduction if you want and your limit is \$2,400 separately. Don't forget to see if you can file as "Unmarried Head of Household," (paragraph 4(b)) paragraph 1(d) or 4(b) fits you, then you can forget rules for married persons filing separate returns. This means that you may be eligible to claim the earned income credit. It also means that if your spouse itemized nstead of the \$1,400 allowed married persons filing which may give you a lower tax rate. the

2. Married Filing Jointly (even if only one had ncome)

Filing a joint return often means tax savings for a couple because joint return rates are lower than other ates. A joint return must show all income of both you and your spouse, but can be tiled even though only one had income. You may file a joint return even though your spouse lived in a different household.

This filing status applies if on December 31, 1976,

(a) married, even if you were not married for the you were either of the following: whole year, or

and you had not remarried. For your return, you may be considered married for all of the year, and you may file a joint return, (If you want to file a separate return, see (b) a widow or widower, your spouse died in 1976, paragraph 3.)

you were a nonresident alien individual married to a Special Election for Aliens,-You may file a joint citizen or resident of the United States, and you and return with your spouse if, at the time of the election, your spouse agree to be taxed on your combined world. wide income.

pouse was a citizen or resident of the United States at the close of the taxable year, you may elect to file a ning of the taxable yeal and a resident of the United States on the last day of the taxable year and the other If one spouse was a nonresident alien at the beginoint return if you both agree to be taxed on your combined worldwide income.

more details, obtain Publication 519, United states Tax Guide for Aliens. For

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claimed by you as a dependent.

Note: If you are in doubt about whether to file joint or separate returns (discussed below), figure your fax If you want us to figure your tax for you, we will do ooth ways before deciding.

it the way that gives you the smaller tax. 3. Married Filing Separately

each wants to be responsible for only his or her own tax or to receive his or her own refund. Others file separate returns because their total tax may be less than the tax Some married taxpayers file separate returns because on a joint return.

paid over half the cost of keeping up the home for could have filed a joint return with your spouse for

this child for the entire year claim as your dependent the year your spouse died.

> If you cannot meet the requirements in paragraph 1(d) or paragraph 4(b) and you're both filing separate eturns or your spouse is not filing, check box on line 3. You and your spouse must figure your tax the same

If your spouse died in 1976, and you had not remarried, see paragraph 2(b), Married Filing Jointly.If your spouse died before 1974, see paragraphs (1)

ingle, and (4), Unmarried Head of Household. four Exemptions (lines 6a and 6e)

Form 1040A.) If you take the percentage standard deduction, your spouse cannot fake the low income way. If you itemize your deductions, your spouse must illowance, but must also take the percentage standard temize. (In that case file Form 1040 instead of Short deduction.

There are special rates for those who can meet the tests for unmarried head of household. You may choose his filing status ONLY IF on December 31, 1976, test 4. Unmarried Head of Household

 (a) You were unmarried or legally separated, and a) or (b) applies.

(1) You paid more than half the cost of keeping ò mother whom you can claim as a dependent. (They did up a home which is the main home of your father not have to live with you.) met test (1) or (2).

up the home in which you lived and which (except for temporary absences for vacation, school, etc.) was also pendents.) Note: If you are claiming the filing status of "Unmarried Head of Household" be-(2) You paid more than half the cost of keeping A your unmarried child, grandchild, foster child, or stepchild. (They did not have to be your deived in all year by one of the following:

eye physician or registered optometrist that you or your spouse; (a) cannot see over 20/200 with glasses or (b) the field of view does not exceed 20 degrees. If, however, this eye condition will never improve beyond

the standards in (a) and (b), you may instead submit a certified opinion to this effect from a skilled examining eye physician. You need to attach this certification

> cause of an unmarried child, grandchild, foster child or stepchild who is not your dependent, enter that person's name in the space provided

only once to your return; in subsequent years attach only

a statement referring to it.

Proof of Blindness. -- If completely blind attach a submit with your return each year a statement from an

statement to this effect. In cases of partial blindness,

Age and blindness are determined as of December

cannot take them for dependents.

You can take the extra exemptions for age 65 or over and blindness for only yourself and your spouse. You However, if your 65th birthday was on January 1, 1977, you can take the extra exemption for age for

ions you can take.

any other person listed in 5(a) under "Children and Other Dependents (lines 6b and 6c)" on a multiple support agreement (this is where page 7, that you can claim as a dependent provided that person is not your dependent under on Form 1040A, line 4.

child lived in your home during all of 1976 and can be two or more taxpayers supported the depend-(b) You (1) were married (do not intend to file a joint return). (2) did not live with your spouse at any time (3) paid more than half the cost of keep. ing up your home for 1976, AND (4) your child or stepno one gave more than half ent and during 1976,

you can take your spouse's exemptions only if your spouse is not filing a return, had no income, and was not You can take an exemption for your spouse if you are filing a joint return. If you are filing a separate return, the dependent of someone else. or Your Spouse

or 65 or older . . , three, for both blindness and 65 or older. Check all the boxes for exemptions you can take for the regular exemption . . . two, for either blindness Your spouse's exemptions are like your own: one, for your spouse on lines 6a and 6e.

separated, you cannot take an exemption for your ormer spouse. If you were separated by a divorce that If at the end of 1976, you were legally divorced or

is not final (interlocutory decree) you may still take an exemption for your spouse if you file a joint return. Death of Spouse It your spouse died during 1976, check the boxes for the exemptions you could have taken for your spouse on the date of death. See instruction for Death of Taxpayer on page 5.

Children and Other Dependents (lines 6b and 6c)

You can take a \$750 exemption for anyone who

(This test does not have to be met if your child was under 19 or a full time student at least 5 months of the (1) Income.—Received less than \$750 income. year. See instruction for Student Dependent.) meets all the following five tests:

(2) Support.—Received over half of his or her sup-

port from you or is treated as receiving over half of his or her support from you under rules for "Children of ported by two or more taxpayers." The support can be from either spouse if they are filing a joint return. Support includes food, a place to live, clothes, medical and dental care, and cost of education. In figuring support, use the actual cost of these things. The cost divorced or separated parents," or "Dependent sup-

Support dees not include things like the purchase of an automobile, furniture or appliances, income and social security taxes, premiums for life insurance, or of a place to live is figured at fair rental value.

In figuring support, include money the dependent used for his or her own support, even if this money was not taxable. (For example, social security benefits, gifts, savings.) If your child was a student, do not include funeral expenses for a deceased dependent. amounts he or she received as scholarships.

(3) Married Dependents.—Did not file a joint return with spouse.

Canada, Mexico, the Republic of Panama or the Canal Zone, an aften child adopted by and living with a U.S. (4) Citizenship or Residence. -- Was one of the following: citizen or resident of the U.S., resident of citizen in a foreign country.

(5) Relationship.

(a) Was related to you (or your spouse if you are filing jointly) in one of the following ways: Stepsister

Daughter-in-law Father-in-law Brother-in-law Mother-in-law sister-in-law Stepmother Stepfather Grandparent Stepchild Mother Grandchild **3rother** ather Sister

Viece Child includes Jucle

your son, daughter, stepson, stepson stepsdunghter of your family if placed with a child who haved in your forms as a manner of your family if placed with your by an authorited discrement agreey for legal shopping as a foster while who lived in your forms as a member of your family for the whole year.

(b) Was any other person who lived in your home as a member of your household for the whole year.

Student Dependent

Even if your child had income of \$750 or more, you can claim him or her as a dependent if he or she was a full-time student and met tests (2), (3), and (4) under Children and Other Dependents on this page.

To qualify as a student, your child had to meet one of was enrolled as a full-time student at an educa-tional institution 2 during any 5 months of 1976, or the following tests:

(2) took a full-time, on-farm training course during an educational institution a or a State, county, or local For more information obtain Publication 501, Your any 5 months of 1976. (The course had to be given by government agency.)

Children of Divorced or Separated Parents

Exemptions and Exemptions for Dependents.

But there are exceptions. The parent who does NOT have custody (or who has the child for the shorter time), may take the exemption if: (1) that parent contributed at least \$600 toward the In most cases, the parent who has custody of the child for the greater part of the year can take the exemption.

child's support during 1976, and the decree of divorce tween the parents), states he or she can take the exor separate maintenance (or a written agreement be-

support during 1976 (regardless of how many children) and the parent having custody cannot prove that he or (2) that parent contributed \$1,200 or more for child emption, or

she contributed more than the other parent contributed. Note: For purposes of determining the amount of child support, the parent who has remarried and has sustody may count the support furnished by the new

Dependent Supported by Two or More Taxpayers

support, but no one of them alone paid over half and There is a special rule where two or more taxpayers together paid for more than half of another person's any one of them could claim the person as a dependent One of them can claim an except for the support test. One of them can cla exemption for that person it he or she meets the ng two tests:

he or she paid for at least 10% of the support

description interface means a school link has require teaching attitution of saids, and bode of students in attendance. It includes elementary course of saids, and bode of students in attendance. It includes elementary course, gained meaning high School colleges, investments, technical and mechanical stoology, it also includes a night school in which the student in mechanical stoology. As a night school in which confident destinate of business of colsesse that it is considered full time attendance at a similar day puboe. It does not include exhibitor trained Form 2120, Multiple Support Declaration, from each other person who paid at least 10% of the support. (2) he or she attaches to his or her return a signed This form states that the person signing will not the person supported on his or her own return.

Son-in-law

Stepbrother related by blood

the upper right corner just below social security blocks.

Sirth or Death of a Dependent

You can take a full \$750 exemption for a dependent who was born or died during 1976 if he or she met the ests for a dependent while he or she lived. This means that a baby born alive but who lived only a few minutes can be claimed as a dependent.

Enter on line 6b the first names of your dependent children who lived with you. Fill in the total number to the right of the arrow.

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa shall make a declaration of estimated if you expect that your 1977 Form 1040A, will show (1) a tax refund, OR (2) a tax balance due to be pard to IRS of less than \$100.

(Circled numbers on the sample form on pages 9 and 10 are keyed to circled numbers in explanations

and your standard deduction depend on the box you check. So before you decide, see instructions for Filing Status on page 5. Check only one box (lines 1 through 5). Your tax rate D.

Lines 6a through 6f

whom you can claim.

Fund—Line 8 <u>ത</u>

If your social security number is wrong on the label or it you did not receive a label, show your correct number on your return. If you are married, please give numbers of both you and your spouse whether you file

Social Security Number

(0)

checking the "Yes" box on line 8. On a joint return, the You may designate \$1 of your tax to the fund by

If you do not have a social security number, get an application Form SS-5 from a Social Security Admin-

jointly or separately.

istration office, post office, or from IRS. File it with the local office of the Social Security Administration. Do

this early enough to make sure you receive a number by before April 15. If you do not receive a number by April 15. if it you without it and write "Applied for" in the block for social security number.

your tax or reduce your refund.

00 Page

(1) Can reasonably expect to receive more than \$500 rom sources other than wages subject to withholding; (a) \$20,000 for a single individual, a head of a house-(b) \$20,000 for a married individual entitled to file a joint declaration with spouse, but only it the spouse has not received wages for the taxable year; (c) \$20,000 for a married individual living apart from (d) \$10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses

(2) Can reasonably expect gross income to exceed nold, or a widow or widower entitled to the special tax

Filling in Lines 6b and 6c

Enter on line 7 the full names and other information for your other dependents. Then bring the total number being claimed from line 7 to line 6c.

spouse as described under Single on page 5;

In general, a declaration is not required to be filed Declaration of Estimated Tax

ax it their total estimated tax is \$100 or more and they:

2210. You may owe a penalty unless you meet one or.

more of the exceptions explained on Form 2210.

Here's How to Fill in Short Form 1040A...

Year.—If line 22 is \$100 or more and over 20 percent of line 19, you should file Form 1040 and attach Form

(e) \$5,000 for a married individual not entitled to file Penalty for Not Paying Enough Tax During the

a joint declaration with spouse.

eceived wages for the taxable year, or See Form 1040-ES for details.

③ Filing Status—Lines 1 through

Your Exemptions and Dependents

Use the mailing label on the cover of the tax forms package we sent you. Correct your name and address if necessary. Also show your apartment number if you have one. If you did not receive forms with a label, print or type your name and address in the appropriate block on

Name and Address

below.)

See instructions for Your Exemptions and Children And Other Dependents, on pages 6 and 7, to find out

Presidential Election Campaign

both spouses. Both may elect to designate \$1 each for a election to designate or not designate is available to total of \$2. Both may elect not to designate, One may elect to designate \$1 and the other choose not to. If you check the "Yes" box(es), it will

Note: If you check a "Yes" box, you may not change that designation after a return is filed. However, if you check a "No" box but after you file your return you wish to designate \$1, you may change your designation to wee's by filling an amended return on or before Decem-ber 31, 1978. You may use form 1040X, Amended U.S. Individual Income Tax Return.

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Don't forget to show occupations in the spaces

Actions and 21P code

and (b). You should use the one that will result in the

arger deduction,

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1345 40

(16)

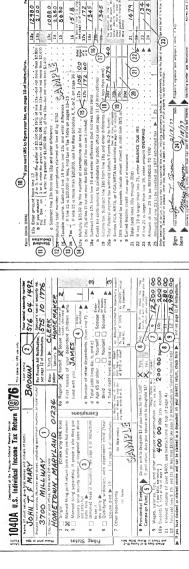
888

2250 10880

13c

2100 00

13°



Wages, Salaries, Tips, and Other Employee Compensation—Line 9

Give the total of all the wages shown on your Forms add these amounts in, too. For a joint return, cambine W-2. If all your tips are not shown on your Forms W-2 the total for you and your spouse.

tact your employer as soon as possible. Only your em-ployer can issue your W-2 or correct it. If you are unable, If you lose a Form W-2, ask your employer for a new one. If your employer does not give you a Form W-2 by January 31, or if the one you have is not correct, consecure Form W-2 from your employer by Feb-

3 Dividends—Line 10

ruary 15, contact an Internal Revenue Service office.

The first \$100 you receive from qualifying domestic corporations is not taxed. If you and your spouse each had dividends from qualifying domestic corporations, each can exclude the first \$100. If one receives less than \$100 in dividends, the other cannot exclude more

(a) Foreign corporations, including your share from Taxable dividends from the following corporations do not qualify for the dividends exclusion:

than \$100.

controlled foreign corporation.

(b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organiza-

(e) Electing small business corporations to the ex-(d) Real estate investment trusts. the exclusion.

Show the amount of your dividends on line 10a. Fill ent such amounts are distributions out of current in your exclusion on 10b, then subtract it and show the earnings and profits.

Note: Earnings from savings and loan or building and loan associations are often called dividends, but they are really interest and should be shown on line 11. difference on 10c.

of each separately on page 1 at the bottom left margin below the arrow, so IRS can figure your tax the way that gives you the smaller fax. File on or before April 15, 1977. We will then figure your tax and send you a returnd cheek if you have overgaid or bill you if you flat and not pay

® Interest Income—Line 11

Show all the interest you received or that was credited predit unions, and others. Include interest on tax to your account by banks, savings and loan associations,

Add the amounts on lines 9, 10c and 11. Total Income—Line 12

If you want IRS to figure your tax: (c) Regulated investment companies, unless they have told you how much of such dividends qualify for

(b) Low-income Allowance —You are permitted a deduction of a flat amount to insure that you will not be subject to Federal income tax if your income is below (a) Percentage Standard Deduction.—You are permitted a deduction of 16% of your total income, subject certain levels. Sup lane 31.8 through \$1.9 and \$1.0 through \$1.9 and \$1.0 through \$1.8 but on the lane \$1.8 but of \$2.8 but of an end of \$1.0 but of an end of \$1.0 but of \$1.0 bu

Note: If you can be claimed as a dependent by your parent(s), the standard deduction is not available for use against unearned income (lines 10c and 11). Thus, the

percentage standard deduction is 16% of your earned income (line 9) and your low income allowance may not exceed line 9, (See "Caution" on page 11.) Enter your standard deduction on line 13b as follows:

A If you checked the box on line 2 or 5 and line 13a

- \$13,125 or more, but less than \$17,500, enter Less than \$13,125, enter \$2,100.
- B If you checked the box line on line 1 or 4 and line \$17,500 or more, enter \$2,800. of line 13a.
- or more, but less than \$15,000, enter Less than \$10,625, enter \$1,700. 16% of line 13a. \$10,625

The standard deduction is a flat amount that you If you do not want IRS to figure your tax FILL IN LINE 13a and.complete the rest of your re-

Standard Deduction-Line 13b

turn as follows:

- \$15,000 or more, enter \$2,400.
- C If you checked the box on line 3 and line 13a is-Less than \$6,562.50, enter \$1,050.

may take instead of itemizing deductions. There are two kinds of standard deductions as explained in (a)

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- in an amount on line 18b subtract it from line 18a and show the difference on line 19.
- \$6,562.50 or more, but less than \$8,750, enter If you take the 16% standard deduction, on line 13b, your spouse must also take the 16% \$8,750 or more, enter \$1,400. Married filing separately; 16% of line 13a.

Caution: If you checked the box below line 12 (you could be claimed as a dependent on your parent's re-turn and had dividend or interest income), use the folstandard deduction, and not the \$1,050.

lowing substitute instruction for line 13b: 13b Enter the greater of (1) or (2):

 16% of line 9, but not more than \$2,400 if single or \$1,400 if married filing separately, (2) \$1,700 if single, or \$1,050 if married filing separately, but not more than line 9.

can exemptions You are permitted \$750 for each exemption you take. Multiply \$750 by the number of shown on line 6f and enter on line 14. ② Exemptions-Line 14

Subtract line 14 from lihe 13c. This is your taxable ① Taxable Income—Line 15

income and your tax is figured on this amount.

① Figuring Your Tax-Line 16

If line 15 is more than \$20,000, use Tax Rate Sched-ule X, Y, or Z on page 16 to figure your tax arit enter tax on line 16. If line 15 is \$20,000 or less find your tax in the Tax Table on pages 13 through 15 and enter tax on line 16.

per exemption shown on line 6d) or line 17b (2% of line 15, but not more than \$180, (\$90, if married filing separately), whichever is greater, if you show 6 or more exemptions on line 6d, the amount on line 17a Enter on line 17c the amount from line 17a (\$35.00 General Tax Credit-Line 17

Note: Married persons filling separate returns may choose the africunt on either line 17a or line 17b. But if one uses line 17b (2% of taxable income) both must

will be greater.

® Credit for Contributions to Candidates for Public Office, etc.-Line 18b

Add up the money you gave to help pay campaign expenses of candidates for public office and political committees AND to newsletter funds of candidates and elected public officials. Enter HALF the amount you e, but not more than the smaller of these amounts \$25.00 (\$50.00 on a joint return), or (2) the

① Income Tax-Line 19

amount on line 18a

Subtract amount on line 17c, from the amount on line 16 and show the difference on line 18a. If you filled

Fill in the amount shown on your Form W-2. If you have more than one Form W-2 add the amounts together. If you are filing a joint return, add together the Income Tax Withheld-Line 20a

Excess FICA, RRTA, or FICA/RRTA Fax Withheld (More Than One Employer)—Line 20b amounts for you and your spouse.

gether they paid you more than \$15,300 in wages, too much social security (FICA) tax, railroad retrement (RRTA) tax, or combined (FICA) and (RRTA) tax may have been taken out of your wages. If too much was If you had more than one employer in 1976 and towithheld, you may be able to take credit for it against your income tax. Follow the steps below to figure your credit. If you are filing a joint seturn, you have to figure this separately for you and your spouse. If you are a railroad employee and claim the credit, attach a statement from your employer showing the amount of employee RRTA compensation and amount of RRTA tax withheld.

895.05 from your wages for 1976.* Enter the total here | \$ Step 1. Add all FICA and RRTA fox withheld by employers Step 2. Subfract

 Note: Do not include more than \$895.05 for any one 1895.05, ask the employer to refund the excess to you. Step 3. Enter this amount on Form 1040A, line 20b . . . \$ employer. If any one employer withheld more fou cannot take credit for it on your return.

Estimated Tax Payments-Line 20c

Enter on this line any payments you made on your estimated Federal Income tax for 1976. If you and your spouse filed a joint declaration of estimated tax for 1976 but decide to file separate income tax returns for 1976, either of you can claim all the estimated tax paid. Or, you can each claim part in whatever amount you agree to. Be sure to show both of whatever amount you agree to. Be sure to show both your social security numbers on both returns. If you and your spouse filed separate estimated tax declarations for 1976 but decide to file a joint income tax return for 1976, enter on this line the total of the amounts paid on your separate declarations. Be sure to how both of your social security numbers on your joint eturn.

Follow these instructions even if your spause died.

If line 12 is less than \$8.000, see Earned Income ② Earned Income Credit-Line 20d

formation is to administer the Internal Revenue laws of the United States. This includes the determination and and related data is mandatory except for the Presidential

ing thereto).

Credit Worksheet (and Special Instructions for those who are not required to file a return but can claim the Earned Income Credit) on page 2. You may be entitled to a 10% refundable credit based on your earned income (line 9).

@ Tax Due IRS-Line 22

How to Pay

You may pay by check or money order made payable to Internal Revenue Service Please write your social security number on your check or money order and

then that person must sign the return as preparer and enter his or her social security number and address. If the person who prepares your return for pay is an

then that person must sign the return and enter the employer's name, identification number, and address. Note: The law requires such tax return preparers to

on line 23. This is the amount that will be refunded to

on.

If line 24 is under \$1, we will not send you a refund If you move after filing your return and you are ex-

emptions, exclusions, credits, deductions, or adjust-ments resulting in nncreased tax itability, the loss of So-cial Security credits, loss or delay in issuance of a retund for overpayment, interest and penalty charges on unpaid Other effects of not providing all or part of the requested information may include the disallowance of claimed extions, failure to furnish specific information required on The Code provides penalties for failure to file a return, failure to supply information required by law or regulareturn forms or for furnishing fraudulent information The Privacy Act of 1974 provides that each Federal Agency inform individuals, whom it asks to supply in-formation, of the authority for the solicitation of the in-formation and whether disclosure of such information routine uses which may be made of the information; and the effects on the individual of not providing the requested information. This individual opplies to the U.S. Individual Income Ta Returns, to defaultons of estimated tax, to U.S. Girl Tax Returns, and to any poses for which the information is to be used; the is mandatory or voluntary, the principal purpose or pur-

or potential criminal prosecution or civil tax litigation, to other Federal Agencies; to Sales, the District of Columba, and the commonwealths or possessions of the United States to assist in the administration of their tax laws; to other persons in accordance with and to The routine uses which may be made of tax return information include disclosure in accordance with law to the Department of Justice in connection with actual the extent permitted by law; and to foreign governments in accordance with treaties.

sury to complete, correct, and process the returns of taxpayers, to determine the correct than liability and to colfeet, any unpaid star, interest, or penally.

The Internal Revenue Code requires every person
iable from any tax imposed by the Code to make a return
stabelent according to the forms and regulations prestablement according to the forms and regulations pre-

other tax return required to be filed by an individual, and to schedules, statements, or other documents re-lated to the returns, and any subsequent inquiries necesand 6011 and the Regulations pertaining thereto). In-dividuals required to make returns, statements, or other documents shall include their Social Security Numbers

scribed by the Internal Revenue Service (sections 6001 to provide proper identification and to permit processing the returns (section 6109 and the Regulations perfain-The principal purpose for soliciting tax return incollection of the correct amount of tax. The completion of all appropriate items requested by the return forms

taxes, and other disadvantages to the taxpayer.

Further information concerning the requirements for iling returns and furnishing information may be ob-This will be the principal notification under the tained from any Internal Revenue Service office.

Privacy Act of 1974 concerning the solicitation of inty of an individual. Additional notices may be given (but are not required) with respect to specific information requests during the course of tax administration actax, interest, or penalty. Please retain this notification with your tax records and refer to it any time you are formation in connection with any tax return or tax liabilivities such as audit, investigation or collection of any requested to furnish additional information.

dividual Income Tax Returns, which is voluntary.

Slection Campaign Fund designation on the U.S.

If line 19 is more than line 21, show the difference on line 22. This is the tax you still owe.

help in forwarding your check to your new address as promptly as possible. Be sure to include your social security number in any correspondence with the IRS.

 Sign and Date Your Return and Make Sure The Preunless you sign it. Both you and your spouse must sign

3 Completing Your Return

parer (if any) Also Signs, It is not considered a return If the person who prepares your return for pay is not an employee of a firm, corporation or another individual, employee of a firm, corporation or another individual, nclude their identifying number and to furnish you Attach your Forms W-2 and any statements or other

a joint return.

return of your address change. This will

If line 22 is under \$1, you do not have to pay attach it to your return.

If line 21 is more than line 19, show the difference 3) A Refund Due You-Line 23

Refund of Tax

pecting a refund, you should notify both the post office serving your old address, and the service center where unless you ask for it when you file your return.

Privacy Act Notification

Include payment if you owe tax.

forms.

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instructions.)
Income Averaging.—See note at the top of Tax Rate Schedules X, Y, and Z For Persons with Taxable Incomes of \$20,000 or less Based on Taxable Income scribes your status. Enter the tax you find there on line 16.

Note: If you are a qualifying widow(er) Tax Table To Find Your Tax,—Read down the in-come columns until you find the line cov-ering the taxable income you entered on

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17,950 18,000 4,502 5,160 4,152 3 18,000 18,050 4,519 5,181 4,168 3 18,050 18,100 4,537 5,204 4,184 3 18,100 18,150 4,555 5,256 4,200 3	3,421 3,154 3,435 3,166 3,449 3,179 3,463 3,191	17,50 17,300 4434 17,800 17,850 4,461 17,850 17,900 4,468 17,900 17,950, 4,485	1256 13266 13266		20,000			•
	477 3.204 491 3.216 505 3.229 519 3.241	17,950 18,000 4,502 5 16,000 16,050 4,519 5 18,050 18,150 4,537 5 18,100 18,150 4,555 5	4,152 4,168 4,200 3,000					

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SCHEDULE Y—Married Taxpayers and Qualifying Widows and Widowers flyou see a married price for the page 3.0 of the instructions for see if you can be considered as "unmarried" for purposes of using Schedule X or Z.

Use this schedule if you checked the box on Short Form 1040A, line 3. Use this schedule if you checked the box on Short Form 1040A, line 2 or 5.

line 15 is: FUEL ON HUB TO: Kernuna Married Taxpayers Filing Separate

Enter on tine 16:

If the amount on line 15 is. Married Taxpayers Filing Joint Re-turns and Qualitying Widowers and Widowers (See pages 5 and 6)

Use this schedule if you chacked the box on Short Form 1040A, line 1,

SCHEDULE X—Single Taxpayers Not Qualitying for Rates in Sched-ule Y or Z

\$28,000 000'278 0001925 0000075 000002\$ ---ine 15 is: Enter on line 16:

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Use this schedule if you checked the box on Short Form 1040A, line 4 SCHEDULE Z—Unmarried (or legally separated) Taxpayers Who Quality as Heads of Household (See



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Tax Adrice to Taxapers.—We are kappy to sasist you by avewering questions to help you prepare your return. But you should know that you are necessible for the accuracy of your return and for the payment of the cornect fax. If we do make an energy you as still responsible for the accuracy of your return and for the payment of the cornect fax, and we are generally required by law to take prefer its, and we are generally required.

ALABAMA	FLORIDA—Continued
Birmingham, 252-1155	5t. Petersburg, 576–7400 Tamps, 223–9741
Decatur, 355-1855	West Palm Beach, 655-7250
Mobile 433-5532	Elsewhere in Florida, 1-800-342-8300
Montgomery, 264-8441	GEORGIA
Muscle Shoals Area, 767-0301	Atlanta, 522-0050
Tuscaloosa 758-4434	Augusta, 724-9946
Elsewhere in Alabama, 800-292-6300	Columbus, 327-7491
	Macon, 746-4993
ALASKA	Savannah, 355-1045
Anchorage, 276-1040	Elsewhere in Georgia, 1-800-222-1040
Elsewhere in Alaska, call operator and	HAWAII
ask for Zenith 3700	Hilo, 935-4895
ARIZONA	Hanolulu, 546-8660
000	Kauai, 245-2731
PHOEFIX, 25/-1233	Lanai, call operator and ask for Enter-
10CSON, 624-8791	Drise 8036

Northern Kentucky (Cincinnati local dial-ing area), 621–6281 Elsewhere in Kentucky, 800–292–6570

LOUISIANA

Baton Rouge, 387–2206 New Orleans, 581–2440 MAINE

KENTUCKY

Lexington, 255-2333 Louisville, 584-1361

Shreweport, 424-6301 Elsewhere in Louisiana, 800-362-6900 Elsewhere in Maine, 1-800-452-8750 Prince Georges County, 488-3100 MASSACHUSETTS

93 -1045	Elsewhere in Georgia, 1-800-222-10 HAWAII	8660	(auai, 245–2731 Janai, call operator and ask for En	ı,	Molokai, call operator and ask for En	
Macon, 746-4993 Savannah, 355-1045		Hilo, 935-4895 Honolulu, 546-8660	Kauai, 245-2731 Lanai, call operat	prise 8036 Maui, 244-0685	Molokai, call o	1 0034
	P					

Boston, 523-1040

Montgomery County, 488–3100 Elsewhere in Maryland, 800–492–0460

MARYLAND

Augusta, 622-7101 Portland, 775-7401

Baltimore, 962-2590

apriligited, 763=1501	Worcester, 757-2712	_	-		MICHIGAN	Ann Arbor, 769-9850	0000 100	Detroit, 237-0000	Fint, 767-8830	Grand Rapids, 774-8300	Lansing, 394-1550	Mount Clamans 469 4200	Would Clemens, 403	Muskegon, /26-49/1	Pontiac, 858-2530	Piece Service of service 21.9
	5400	Springfield, 789-4220	Elsewhere in all other locations in Illinois,	800-252-2921	MAIONI	CO 101	EVanSville, 424-5451	Fort Wayne, 423-2331	Gary 938-0560	Namend 039 0560	1-4	Indianapolis, pop-227.0	Muncie, 288-4594	South Rend 232-3981	Town House 222 6421	Talle Haute, 232=3421

Bridgeport, 576–1433 Hartford, 249–8251 Stamford, 348–6235 Elsewhere in Connecticut, 1–800–842–

CONNECTICUT

Eisewhere in Massachusetts, 1-800-392-6288

Brockfor, 580–1770 Brockfor, 580–1770 Firthburg, 345–1031 Lawrence, 682–4344 Lowell, 957–4470 Nww Bedford, 996–3111 Springfield, 785–1201 Worcester, 757–2712

ber shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance Denver, 825-7041 Elsewhere in Colorado, 800-332-2060

COLORADO

Please call your toll-free telephone num-

Little Rock, 376–4401 Elsewhere in Arkansas, 800–482–9350, Elsewhere in Arizona, 800–352–6911

ARKANSAS CALIFORNIA

Elsewhere in Indiana, 800-382-9740	IOWA	Cedar Rapids, 366-8771	Des Moines, 284-4850	Elsewhere in lowa, 800-362-2600	KANSAS	Kansas City, 722–2910	Topeka, 357-5311	Wichita, 263-2161 *	Elsewhere in Kansas, 800-362-2190
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Elsewhere in area codes 517, 616, and 906, call 800-482-0670 Minneapolis, 291–1422 St. Paul, 291–1422 Elsewhere in Minnesota, 800–652–9062

MINNESOTA MISSISSIPPI

Elsewhere in area code 313, call 800-462-0830

Wilmington, 571-6400 Elsewhere in Delaware, 800-292-9575

DELAWARE

DISTRICT OF COLUMBIA

3all 488-3100

FLORIDA

Fort Lauderdale, 491–3311 Jacksonville, 354–1760 Miami, 358–5072 Orlando, 422–2550 Pensacola, 434–5215

	Page
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868-2122	
Biloxi,	
8	

D @Ze	Your social w	dule 8 on back)	ns (See page 15 of Instructions for examples.)	As a cash contributions for which you have receipts, cancelled checks or other	written evidence b Other cash contributions List dones	and amounts.				22 Other than cash (see page 15 of instructions for required statement)	23 Carryover from prior years	24 fotal contributions (add lines 21s through 23). Enter here and on line 37	Casualty or Theft Loss(es) (See page 15 of Instructions.) Note: If you had more than one loss, ormitines 25 prouch 28	and see page 15 of instructions for guidance.	Loss before insurance reimbursement .	25 Insurance reimbursement	ference (if less than zero, enter zero)	28 Enter \$100 or amount on line 27, which-	29 Casualty or theft loss (subtract line 28	from line 27). Enter here and on line 38 P Miscellaneous Deductions (See page 15 of Instructions.)	-	31 Union dues	▲ (ezu⊟e						Total (edd lines 30 through 32). Enter	A Common of the common of the	Summary of Hemized Deductions	34 Total medical and dental—line 10	35 Total taxes—line 17	37 Total contributions—line 24	36 Casualty or theft loss(es)—line 29	39 Total miscellaneous—line 33	39). Enter here and on Form 1040, line	
Schedules A&B—Itemized Deductions AND (form 1040)	Liceal Serves Serves 17 Attach to Ferm 1940. See Instructions for Schedules A and B (Form 1940) Name(s) as shown on Form 1040	Schedule A-Itemized Deductions (Schedule 8 on back)	Medical and Dental Expenses (not compensated by insurance Contributions (See page 15 of Instructions for examples.) or otherwise) (See page 13 of Instructions.)	1 One half (but not more than \$150) of in-		1040	4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)	S Enter balance of insurance premiums for	6 Enter other medical and dental expenses:	Doctors, dentists, nurses, etc Hoenhale tions for		dentures, eyeglasses, transportation, 24 fotal contest. ≥ 23). Ente	Casualty or 1	s pue	123	26 Insurance		7 Total (add lines 4 through 6c)	s than		_	ge 13 of Instructions.)		12 Real estate	14 General sales (see sales tax tables)	15 Personal property	To Crustal Control of the Control of		17 Total (edd lines 11 through 16). Enter	age 14 of instructions.)			35 Total taxe	37 Total con	36 Casualty of	39 Total mis	s 18 and 19). Enter here	4110 041 1119 30
Index to Instructions	Married Persons— Filing Jointly 6 Filing Separately 6	Name and Address 8	Nonresident Alien 4 and 5			· · · · · · · · · · · · · · · · · · ·	Tax Credit 11	ring Number		Qualifying Widows and Widowers 6	*	Refund of Tax			Social Security Number 8	Student Dependency and Exemption	1	Tax Computation by IRS	Tax Rate Schedules 16	Taxable Income	Telephone Numbers for Federal Tax Information 17-18	Tips	Unmarried Head of Household 6	*	Wages 9		Who May NOT Use Short Form 1040A 4 Who May Use Short Form 1040A 4	:	O US COSTRUCTO PROTES DE-COLOSTI 34-100-130									-
Index to I	Addresses of Internal Revenue Service Centers 3 Advantages of Using Form 1040 Instead of Short Form 1040A		Balance Due—How to Pay	:	Completing Your Return	For the Elderly 2 and 4	General Tax 11	Death of Spouse	ted Tax	Dependents— Children 7	Support by Two or More Taynaware	Who Have Unearned Income 11	Dividends and Exclusion 9 Dual-Status Alien	Formed January County	Special Instructions 2 and 11	Estimated Tax Payments	Exemptions 6, 7, and 8	Figuring Your Tax 11	Filing Requirements—	When to File	Who Must File	Filing Status 5, 6, and 8	Foreign Trust	Form W-2 9 and 12		Guide to Filling Out Form 1040A 8-12	3 and 1	Interest Income , 9	Page 20									

Cart Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months 6.0m c.on 1.0m				_	Social security number
ı	Sains and Losses—As	ssets Held Not	More Than 6 Mc	ouths	
 Kind of property and description (Exemple, 100 shape of "Z" Co.) 	h. Date ecquised oncounty	C. Date seed (No. 46y, yr.)	d. Grow sales price	e. Cost or other basts, se edjuthel line lestruction P. and	f. Gein er Goss) (d fess e)
Enlar your share of net short-term gain or (loss) from partnerships and induciarles	rm gain or (loss) from p ne lines 1 and 2	Jartnerships and beginning after 1	frduclaries	111	
Net short-term gain or (loss), combine lines 3 and 4 Partill Long-term Capital Gains and Losses—	Literm gain or (loss), combine lines 3 and 4 Long term Capital Gains and Losses—Assets Held More Than	Assets Held Mc	re Than 6 Months	aths	
Capital gain distributions .	-			7	
Enter gain, if applicable, from Form 4797, line 4(a)(1) (see instruction A) Enter your characteristics and detailed as	Form 4797, line 4(a)(1	(sea Instruction		80 0	
	m gain from small busi	ness corporation	(Subchapter S)	<u> </u>	
11 Net gain or (loss), combine lines 6 through 10	as 6 through 10			2 2	
Net long	term gain or (loss), combine lines 11 and 12 c.g.mining sinks about order lines obtained. 13	apital Loss Can	ryovers From Ye	ars Beginning	Before 1970, Do Not
14 Combine lines 5 and 13, and o	inter the net gain or (lo	iss) here			
If the 44 shows a 8an.————————————————————————————————————	% of line 14, whichever there is a loss or no entr	is smaller (see Part you line 13	. for	computation of	
b Subtract line 15s from line 14. Enter here and on Form 1040, line 30s 16 If line 14 shows a loss—	4. Enter here and on Fo	rm 1040, line 30		150	
	ounts: gain, enter 50% of line 1 gain, enter line 14; or, e net losses, enter amo	L4; unt on line 5 added to	50% of	amount on	
Ine 13 b Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of:	ss) on Form 1040, line 3	Oa, the smallest		168	
(i) The amount on line 15s					

Schedules Ake (form 1040) 1970 SCHOOLIE De-LIVIUERIN BING INTEREST INCOME. Nama(s) as shown on Form 1040 (do not enter name and social security number of shown on other side).	Schedule 8 Dividend and Interest Income ter name and social security number if shown on other side	Year social	secunty number	(Form 1040) Schedule are
The control of the co			this part But line 11 an associations, a credit unions ax refunds, etc. on bonds and	Name(s) as shown on Form 1040 Name(s) as shown on Form 1040 Rame(s) as shown on Form 1040
				a. Nint of property and destribition (Enemply, 100 shales of "T" Co.)
				2 Enter your share of net short-te 3 Enter net gan or (loss), combi
				9
				7 Contains and detributions
2 Todai ol inte 1 3 Captai gan distributions (see page 16 of improvement care from the man on Schedule D. A North as Die deficie in the man on Schedule D. A North as Die deficie in the man on Schedule D. A North as Die deficie in the man on Schedule D. A North as Die deficie in the man of the man				8 Enter galon, if applicable, from 9 9 Enter your based or the frong feet 10 Enter your share of rel frong feet 11 Met galon or (105), complete 11 Met galon or capital loss cervoyen 13 Net frong ferm galon or (105), complete frong feet 17 Enter 17 Extra Complete from Spart Complete from Spart 17 Complete from Spart 17
6 Dividends before exclusion (subtract line 5 from line 2). Enter here and on Form 1040, line 108	8 Total interest income. Enter here and on Form 1040, line 11	. Enter here and on		14 Combine lines 5 and 13, and relations 15 liftline 14 shows 8 ain— a Forter 50% of line 13 or 60.
Note: If you received update guind stitubulors and do not need subclaud. D to report any other gains or its set of compute the afternative tax, do not the that schedule Instead, enter 50 percent of capilal gain distributions on form 1040, one 30.	need Schedule D to report any other d, enter 50 percent of capital gas	r gains or losses or to com n distributions on Form 1	pute 040,	alternative tax). Enter zero
#27(II) Professor Activistics and Predigion 111315 To from 42 may be directly and professor and prof	interest in or signature or other in except in a U.S. military banking 33.)		Yes No	16 If life 14 shows a loss— a Enter one of the following am (i) If line 51 stero or a net (ii) If line 51 stero or a net (ii) If line 51 stero or a net (iii) If line 51 and anne 13 ar line 13 stero or a net (iii) If line 51 and anne 13 ar lin
2. Weer you have not not a consistent on a consistent of the consistent of the consistent of the consistent of the consistent of a strategic trust was being during the current stable year whether or not you have not benefit oil merces in such trust? I'm Ve. a strate form 4683 1 for jedentions, see form 4683.	sa / St during any taxable year, which have any beneficial interest in suc 33.)	Ē	Yes No	b Enter here and enter as a (loo (i) The amount on line 18s (ii) \$1,000 (\$500 if married (iii) Taxable income, as ad (iii)
Transport State	and security of the County of the last			

Services to from 1969 1975 ETATIVE Computation of Alternative Tax (See Instruction S to See if the Alternative Tax Will Benefit You)	SCHEDULE SUPPLIES Supplemental Income Schedule (1976) (1976) (Sent posibra and sentition and stress, step) (1976)
17 Enter amount from Form 1040, line 47	Internal Service Service Antaco to Form 1040. The instruction to Science (year 1040). Name(s) as shown on Form 1040.
18 Enter amount from line 15s (or Form 4798, Part IV, line 8(a)). 19 Subtract line 18 from line 17 (if line 18 exceeds line 17, do not complete the mst of this part. The Alter-	Pension and Annuity Income. If fully weakle, do not complete this part, Enter amount on Form 1040, line 32b. The compression or samular fully taskles the pression of annuity that is and fully taskles that is a stretch a schedule and enter combined that of transfer potentian fulls.
native Tay will not benefit you). New II fine IS does not exceed \$25,000 (\$10,000 it married filing separately), omit lines 20 though 23 and data from on fine 24.	1 Name of paper 2 Dat your member contributes part of the cost 2 Dat your member contributes part of the cost (1
20 Enter \$25,000 (\$12,500 if married filing separately)	3 2
22 Tax on amount on line 17*	4 from line 3) 7 income. If you need made space, use form 4831 spensor, connected with Your vacables home rented to other
23 Tax on amount on line 21*.	
24 Subtract line 23 from line 22	(a) For the freeding to property (b) Forth erround (c) Total encount (d) Depression (n) Depression (d) Depression (d) Control encount (d) Control
:	
26 Enter 50% of line 18 but not more than \$12,500 (\$6,250 if married filing separately)	
line 47, enter this alternative tax on form 1040, line 16. Also check the Schedule D box on Form 1040, 27 line 16.	less columns (d) and (e)) .
If the amount on which the last is to be computed is \$20,000 or less use the Tax Table; of more than \$20,000 use Tax Pate Schedule X, Y, or Z.	8 Net rental income or (loss) (from Form 4831)
	TAIL STATES COrporations and American States or Trusts, Small Business Corporations. We ill say of the particular for their former more profest below in more or from the sea Season's Everage to deforme a fine of the particular to the season of the seaso
Note: Enteryour capital loss carryovers from 1976 to 1977: Pre-1970 Post-1969	Enter in section (a). Per Protection (b) that is a few control of the control of
Short-term (from Form 4798, Part II or Part V)	(t) Income or (spin)
Long-term (from Form 4798, Part II or Part V)	HIRITAGE CONTROL CONTR
	11 Totals 12 Income or (loss), Total of column (d) less total of column (e)
	13 TOTAL (Add lines 5, 10, and 12). Enter here and on Form 1040, line 32s
	Explanation of Column (e), Part II Iven Amount Intern Amount Intern Amount Intern Amount
	Cetadula for Denorsiation Chained in Part II Abour
	(a) Detaclation of property (b) Detail (c) Good or illines or composition composition of property (c) Detail or composition of property (c) Detail or composition or compos
	1 Total additional first-year depreciation (do not include in Itams below)
	2 Trink.
\$2.04.0200000000000000000000000000000000	MARTER TO RECORD DESCRIPTION OF THE PROPERTY O

(Form 1040)	Computation of Social Security Self-Employment Tax Factor is strengted proton mat the Societies SE. P. Attach to Fam 1040. See Instructions for Strength SE (Form 1040).	nt Tax	9260	rem. 2555 Recomplication of income Earned Abroad (Recomplication of income inc	
If you had wages, i this schedule (unic	If you had wages, including tops, of \$15,300 or more that were subject to accel security or railroad retirement taxes, do not fill in this school/e (where you are eligible for the farmed income Ceredi). See instructions.	etirement taxes, on this Schedule	do not fill in s SE.	This form is to be used only by united states cutaces and certain resident Antens (see institute of targing)	Social security number
mportant,—The self-em	moortant.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.	d ground security by	anefits.	Foreign address (including Country)	occupation
VAME OF SELF-EMPLOY	WAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD) Social security number of self-employed person ▶			181	
Business activities sul	Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶			Employers U.S. ▼	
 If you have only fa If you have both fa 	 If you have only farm income complete Parts I and III. If you have only farm income complete Parts I and III. If you have both farm and nonfarm income complete Parts I, II, and III. 	liete Paris II an	· ii	Give the fallest year for which you filled a U.S. income tax return.	
Comput	Computation of Net Earnings trom FARM Self-Employment	one the Regular	Method. line	For an explanation of the provisions under which earned income of cluzans abroad is exempt, see instructions. You may obtain from any internal Revenue office. U.S. Embassy, or Cansulate	actions. You may ob-
You may elect to con 2, if your gross profits 2 must be completed of	You may elect to compute your net farm earnings using fife UPH LINNAL INCLEDUS, line 3, instead on white one majoran manners are any experienced by a special service of the St. 2,000 to 165, or (2) more than \$2,500 and net profits are less than \$1,500. However, lines 1 and 2 must be commissed even if you elect to use title FRM OFTIONAL METHOD.	\$1,600. Howeve	r, lines 1 and	Cheek status under which you claim exemp Bona fide residence Complete Parts I and III	
REGULAR METHOD	a Schedule F. line 54 (cash method), or line 72 (accrual method)	16 16		too of earmal income from services ablead Physical presence. Complete Parts II and III. Complete all items in the parts pertaining to your status. If an item does not apply, write "DOE5 NOT	NOT
2 Net earnings from farm se	- ž.	2		APPLY: Painte to submit required information may result in disallowance of the claimed exemple 25th To be Completed for Bona Fide Residence Only	proof.
3 If gross profits from farming ' are:	Not more than \$2.400, enter two-thirds of the gross profits More than \$2.400 and the net farm profit is less than \$1,600, Enter \$1,600.	8		9	rd (Oate)
Gross profits from a method), plus the di as explained in insti-	 Gross profils from farming are the total gross profits from Schedule F. line 28 (cash method), or line 70 (secroid) method), to the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), Line 14) as explained in instructions for Schedule Sc. 			house or apartment Rente	furnished by employer
4 Enter here and on	4. Enter here and on line 129, the amount on line 2, or line 3 if you elect the farm optional method . I shall be Computation of Net Earnings from NONFARM Self-Employment	4		3. Old your family has with you abroad during any part of the takebik year? If Yes, for what period?	
	a Schedule C. line 21. (Enter combined amount if more than one business.)	53		4 (a) Have you made a statement to the authorities of the foreign country you claim bona fide residence in that you are not a resi	
REGULAR METHOD 5 Net profit or	b Partnerships, joint ventures, etc. (other than farming) . C Service as a minister, member of a religious order, or 5 definisted scherocy practitioner (include rents) value of parsonage or rentsi allowance furnished.) If you find from 4364, check here ▶ □ and enter zero on this	g	<u> </u> _	dent of this country of the country year claim their determined in the country held year. (by Are year element to pay receive it in the country year claim their determined in the country held year are in a required to the country held year are in the country held year are in the country held year are in the country held year. **Country of the country of the country of the country of the country held year. **Country of the country of the country of the country of the country held year. **Country of the country of the country of the country of the country held year. **Country of the country of the country of the country of the country held year. **Country of the country Tes No	
(680)	line Gervies with a foreign government or international organization Other internations for its 36 5 5pecify P	PS -85		Date Number of departed days in U.S. on business	Amazon secreta in U.S. on bosoness (Affach statement showing computation).
6 Total (add lines 5a through e)		9 1	-		
7 Enter adjustments 8 Adjusted net earne	7 Enter adjustments if any (attach statement) 8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)	8		THE PARTY OF THE P	
Hine 8 is \$1,600 through 11 and of Note: You may use t thou or more thou or more	If line 8 is \$1,000 mon 90,000 year of not feet tho service for starting when the service of the		8	6 (a) State any contractual terms or policy conditions yielding to the length of your employment abroad	
NONFARM OPTIONAL METHOD	IONFARM OFTIONAL METHOD A Maximum annulut reportable, under both optional methods combined (farm and nonfarm)		\$1,600 00	(b) State the type of was you entered the foreign country under to in now was contain and includence as to the loceth of wait stay or employment in a foreign country?	Yes No
b Enter amount	b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero)	9 8		17 Yes, attach explanation	
10 Enter two-thirds o	C edigitive (subtract ring by from mone by 1.600, whichever its smaller in the subtract of the subtract of the subtract ring by the subtract of the subtract o	10		(d) List the places where you have resided and the dates of residence since you left the U.S. to establish residence abroad	
2 Enter here and or a Gross profits from tive share of gross tions for Schedule	ExtRef Refer and DO THIS ALLY, INTO MINUTAL CHILD THE ALLY MANAGES AND ALLY			(e) Did you maintain a home in the US while residing alread? If Yes, show address of your home, whether it was rented, and the names and relationships of the occupants.	Yes O
Comp	Self-Employment Tax			To be Completed for Physical Presence Only	
12 Net earnings of t	12 Net earnings or (loss): a From ferming (from line 4)	12s 12b	+	7 The IS month period the acceptant for physical presence in a foreign country is based on is from the period the acceptant forms have been selected to accept these foreign countries to be reasonable to be acceptable to the period countries to	ugh s that did not involve
13 Total net earning you are not subje	3 Ordan category (1055) from self-employment reported on line 12. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule.).	13		travel on or over international waters for 24 hours or more. If the bas entry is an arrival in a design contro, ment number of full cays to end of 18 months and there was no fravel to report during the goods, write in schedule that you were physically present in a foregin contrity of countries during the centre. Blooms from the arrival and present in a foregin contrity of	ber of full days to end in a foreign country or
14 The largest amou	14. The largest amount of combined wages and self-employment earnings subject to social security or authorized anticoment takes for 1976, is	14 815	\$15,300 00	Name of capety C	Agreement electric to 15 and bounded electric Materials Absent removalment
15 a Total "FICA"	ens. 137,				
c Total of lines 15a and b	15a and b	15c	1		
16 Balance (subtract 17 Self-employment	16 Balance (subtract line 15c from line 14). 17 Self-employment income—line 13 or 16, whichever is smaller.	12			
18 Self-employment 17 by 079.) Ent	Self-employment tax. (If line 17 is \$15,300 00, onter \$1,208.70; if less, multiply the amount on line 17 by 079.) Enter here and on Form 1040. line 58.	18		9 Enter prior years you claimed exemption for income earned abroad under section 911	
	\$ U.S. GOSDANDT PRINTING OFFICE LITTLE O 219-385		E.L. 03447279		4-1979-19-10-12

3. Detach at perforation and file only pages 1 and 2. Form 2555 (Rev. 1977)

Page

To be Completed for Both Bona Fide Residence and Physical Presence is part of the income (such as bonusca) attributable to scroeces portorined in pass years of to be por this year. If year see frottenties, 20 at and 3.1

remainder of the U.S. vion certain foreign outries and whom is with the certain of the U.S. vion the certain foreign outries and in Certain subject to the benefits of section 91103171 of the benefits of section 91103171 of the certain bull St. citizen, under condition of the certain bull St. citizen, and evolution of the certain subject may be condition to the certain of the certain subject to the certain of the certain subject to t

abroad and your confusion abroad abroad and of department too. You need only compile this form too. You meed only compile this form and affacts at a Norm 1040 st wing your name address, so hal security number, and signature.

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Where to file.—File Form 2555 with Form 1040 with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19156

4, When to file.—April 15 is the due date for filing calendar year income tax returns. However, if you are restring or traveling outside the U.S. on April 15, you are automatically allowed an exten.

son of 2 months to June 15. The 2 month automate extension also applies to fiscal year faxpayers.

of a threep countries continues for an nominorability of serior and which includes an entire familie Prear, yet in subject on the subsection of prear and and of prear entired to the subsection of the subsection of income from preparad aboverse produced broad for earlies able year for each broad for earlies able year for each 8 Bona Fide residence (sec 911(a) sonal services will be considered earned income. This earned income amount, trawver, cannot be more than 30 per cent of your share of the net profits from the trade or business. of a foreign country or countries

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5. Second controversion to the property of the

6. Joint manner—Anni monie — An

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Maned persons eligible to file a joint paragraph may do so even if one of them has exempt earlied incume and the other does not

To Parend Lennan—E, Ernand monther from selectic unsteller the U.S. means was valuate, policy and selection of the selection

If you engaged in a non-corporate trade or business in which both personal services and capital were material in come producing factors, a in-avoinable allowance as compensation to your per-

Comment of memoryacy and interesting of the comment

1. General—To determine whether you must the form [1,00] see Who Must fifte on page 4 of that he form is native from 1 in determining whether you must fife a return, be sure to include your income earned abstract even into the your property of the see whether you have purely for the eventplied in separated below.

Do set repetil everept sevenes a consistent plat but letter at habite entrem in the appropriate sections of the term if you respect about nection in the appropriate section of the term is presail and part of the term terms of the fact and the netter presail and the netters presail and it the term space and activities and the netter presail and it the term space affects the consistent and term of terms and term of terms and terms and terms and terms are also the terms and terms are also the terms and terms are a second terms and the terms are a second terms and terms are a second terms and terms are a second terms and terms are a second terms and terms are a second terms and terms are a second terms and terms are a second terms and terms are a second terms and terms are a second terms and terms are a second terms and terms are a second terms are a second terms and terms are a second terms are a second terms and terms are a second terms are a second terms and terms are a second terms are a second terms and terms are a second terms are a second terms and terms are a second terms and terms are a second terms are a second terms are a second terms are a second terms and terms are a second terms ar

Earned income (for personal services rendered in frieign countries)

Use Controller in Congestion was a studied to the same U.S. in most to a studied to the same U.S. in most to the same U.S. in most to the same U.S. in most to the same U.S. in most there is no extending to the U.S. in the same discovers expected in studied of the same discovers to the

(a) In a bisproof to the proposition of the control

13 Allowable share of an any for presond or a

Car Other property facilities (Spicify.)

Other income (Spe

Note: If you qualify for the benefits of section 911, you can not claim the earned income credit

\$25,000

\$20,000

(The \$20,000 and \$25,000 exemptions are for full taxable years. Prorate them if your exempt status changes during the taxable year. See instructions 8(a)(iii) and 10(c).)

Schedule for Computation of Exemption Claimed in Part III, line 18, above

Amount exempt (It exempt status changed during the tarable year Taxable in one (Line 17 less line 18. If less than zero. Color zero. E.

17 Total earned income from sources outside the U.S.
18 Amount exempt (II exempt status, changed during the
19 Taxable income (Une 17 Tess line 18 II fets, than pero

For any other purpose (Specify.)

(a) Cost of living (b) Overships of Noventral

91

1,00-19-10-11

Total allowable exemption (Add amounts on line 24 columns A and B. Enter here and on line 18.) of more space is needed for any schedule stc. altach statement 3.

Percentage applicable (Divide the number of days on line 21 by the number of days on line 22.) Allowable exemption (Multiply the amount on line 20 by the percent on line 23)

Number of exemption qualitying days in taxable year

Applicable exemption

Total number of days in taxable year

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	9
525	5
, Be	organica constant
2555	
Ę	9

tronger country on your norrestoerce status, you will be considered not subject to the income tax of that foreign country

(d) Treatment of nonzath remunera tron—If you quality as a brina file res-ders and received notash remunera-tion in the form of a right to use prop-erry or Foldines (such as a home or cas), it will be trasble in the same man-ner as any other compensation, subject to the \$20,000 or \$25,000 exclusion.

(i) Entire taxable year —If you use the calendar year as your taxable year is the period beginning January 1 and ending December 31 (e) Definitions

(u) Uninterrupted period —The term uninterrupted period in (a), above, refers to a U.S. critzens a bona the resi-dence and not to his or her physical presence in the foreign country Physical presence (sec. 911(a)(2)
 Internal Revenue Code).—

Of General—It (was are physically present in a horigin country or countries are total of a thesis 150 days during any period of 18 consecutive months, on the united in the region in subject to the raise in instruction of the country of the subject in the subjec

Use Concernment etc. "Espired income paid to US citaters by the US or any of its instrumentalities is not exempt from has under the brown lide residence from the presence tests. This mitudes pay received from our Armed Torces, post exchanges, officers, and enrished

(b) Treatment of amounts paid by S. Government, etc.—Earned income

men's contact and messes, motion picture services, and other similarly organized activities under the jurisdiction of the Armed Forces, even though they may be supported by nonappropriated funds.

od not between of 18 month period and and a second of 10 month period and spicing the manners of 10 fold signs; the manners of 10 fold signs; the manners of 10 fold signs; the manners of 10 fold signs; the second of 10 month period of 10 months and 10 months period of 10 months and 10 months of 10 months and 10 months of 10 months and 10 months of 10 mon

(c) Definition of a full day.—Full day means a period of 24 consecutive hours beginning at midnight.

the same taxable year he or site per-forms personal services. This taxable years used to determine the exemp-tion under the bona fide residence and physical presence tests. 10. Special rules that apply to bona (a) Rule of attribution —In general, a taxpaver receives earned income in fide residence and physical presence.

187-0-575-139 See the 1976 Edition of Publication 54 (for 1975 returns)

(e) Treatment of urbusing clude any expenses, losses, "

propriet present that, in digining your taskin occure if expense in the control for services preferred abording the control for services preferred abording the control for services preferred abording the control for the co otherwise deductible (except deducthat are properly allocable to or charge-able against earned income exempt able against earned income exemption tax under the bona fide residence the state of the presental services are preformed between the presental services are preformed between the presental services are preformed between the state of A taxpayer may receive earned in-come in one taxable year for personal services performed in another. Under the rule of attribution, this earned in-come is considered as received in the

to exempt This voil epiglies only in determining the amount of the exemption and does not affect the reporting time of any amounts not exempt in no ease can amounts not exempt in no ease can amounts not exempt in no ease can amounts be attributed to any year in which the services performed are made, sating if the additional information, sating it for additional information, see Publication 54, Tax Guide for U.S. Gitteet Abroad, or context any internal Revention Service drice or representa-

(1) Definition of foreign country— The term foreign country means terri-tory under the soveregity of a govern-ment other than that of the U.S and includes the air space over the terri-tory it does not include U.S. posses-

11. Amount intologiète les services performed on a bleto December 31.

(b) evidence of a trade custom gov-erring the method of payment of per-sons performing the same type of services. (a) written evidence,

(c) evidence of an oral agreement between the person performing services and the person for whom they are per-formed as to the method of computing compensation for the services, or

the supporting of positional of plants of the control of plants from on a stay base from the control of plants from on a stay base from the control of plants from the control of plants from the control of plants from the control of plants from the control of plants from the control of plants from the control of plants of plants from the control of plants

If for any tracible yeary tour claim an exemption on the gound's described in this instruction attach to this form a statement of the facts, you rely on to support the exemption (for more information, see section 1.911–1(c) of the income Tax Regulations or contact any internal Revenue Service office or rep (d) evidence of the provision of foreign law

under prelatived presson or annuty plans, see section 112-8 of the Income Tax Regulations. For rules on the restaurent of pensors or annuties received under unfunded plans, see section 1911—1(c) and 1911—2(d)(5) of the Regulations.)

Op not section any tex imposed under sec 402(e) (ordinary mome portion of tamp sum distributions) or any partial tax under sec 467 (excemplation distribu-tion by truch) orm 4625 (1976) 18 And Lives 17(a) through 17(e).
19 Subtract line 18 from line 16 Enter here and on Form 1040, line 56 (ii) General Lts credit
(iv) Credit than the electry
(iv) Credit than the electry
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4625 Department of the Institution Information on Form 1040

Computation of Minimum Tax ► Attach to Form 1040

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In Tan Preference times file that north attendable that preference element files 27 more than \$10,000 (\$5.00.0) of married times separatedly even though you one northwest times separatedly even though you one no minimum that if this is a short period refurn, see instructions for time **8 Caution**. See "Limitations on meaning treated as fair preference revers in estable cases" in instructions.

(b) Accelerated depreciation on real property (a) Excess itemized deductions

(1) Low income rental housing under section 167(k)

(C) Other and properly (C) Accessed to an operation of properly subsect to a teste (c) Accessed and revenue of properly subsect to a teste (c) Accession of revenue of the subsect of the

(i) Reserves for losses on bad debts of financial institutions (ii) Depletion

(k) Capital gains .

(1) Intangible duling costs

2 Total tax preference items (add lines 1(a) through 1(l)) 3 Amount from Form 1040, line 2011.

5 Tax from recomputing prior year Work Incentive (WIN) credit 4 Tax from recomputing prior year investment credit

6 Tax on premature redemption of Individual Retirement Bond(s) .

7 Add lines 3 through 6 . .

8 Enter the larger of (a) one half of the amount on line 7, or (b) \$10,000 (\$5.000 if married filing separately)
9 Subtract line 8 from line 2 (if zero or less, enter zero)

9 subtract line 8 from line 2 (if zero or less, enter zero) , 10 Multiply amount on line 9 by 15 and enter result 11 Enter emount of any 1976 net operating loss carryover to 1927 (at tach statement showing computation) . . .

12 Multiply amount on line 11 by 15 and enter result.

15 Enter minimum tax deferred from prior year(s) until this year (attach statement showing com-14 Straimum Tax Subtract line 13 from line 10 . .

16 Total momentum tax Add intes 14 and 15.

17 Euces Tax credes See instructions for time 37 before completing this section. If Form 1040, line 20.
is greated that most of this section will not apply, ornit lines 17(a) through 18 and enter the amount ripon line 16 or lines 91.

2 2

nown on Form 1040, hne 30b. Form 4726 (1976)

30 28 29

row 4726 Maximum Tax on Earned Income	Name(s) as shown on Form 1040 (or Form 1041)	Do not complete this from (iii—ii) Example classifice receive from 1040, you checked into E or into 4, \$10,000 or text, and on from 1040, you checked into E or into 4, \$10,000 or text, and on from 1040, you checked into E or lint 5, \$10,000 or text, and on the m 1040, you checked into E or lint 5, \$10,000 or text, and other a B. Challe or Total return (From 1041); (i) You checked into Example (ii) On 1040 (iii) Total (iiii) Total (iii) Total (iii) Total (iii) Total (iii) Total (iii		Earned net income Subtract line 2 from	Divide the amount on line 3 by the amount on line 4. Enter		7 Multiply the amount on line 6 by the percentage on line 5 8 a. Enfer the larger of either (1) the total of your 1976 tax preference items or (2) one fifth of the total of your tax preference items for 1972, 1973.	1974, 1975, and 1976 b. Less	c. Subtract line 8b from line 8a	10 If on Form 1040, you checked line 1 or line 4, enter \$58,000 on form 1040, you checked line 2 or 5, enter \$52,000 Estate or 7 just, enter \$55,000	11 Subtract line 10 from line 9 (if zero or less, do not complete rest of form)	Enter 50% of line 11. Tax on amount on line 6 (use Tax Rate Schedule from Form 1040 (or Form	1041) Instructions)	1041) Instructions) 15 Subtract time 14 from line 13	16 If the amount on line 10 is \$38,000, enter \$13,290 (\$12,240 if unmarried head of household) \$52,000, enter \$18,060	\$26,000, enter \$9,030 17 Add lines 12, 15, and 16. Pits your maximum has. Either here and on Form 1040, line 16 (or Form 1040, line 16 (or Form 1040).	complete Computation of Alternative Tax below	18 Amount from line 6	19 Amount from Schedule D (Form 1040), line 15(a)* (or Form 1041, page 1, line 20)	21 Enter smaller of amount on Sch. D (Form 1040), line 13 or 14° (or enter amount from Sch. D (Form	1041), line 17(e)⟩ If line 21 does not exceed \$50,000, check here ► □ and omit lines 22 through 28.	22 Enter amount from line 20 plus \$25,000 .	24 Tax on amount on line 22 (use Tax Rate Schedule from Form 1040 (or 1041) Instructions)	28 Subtract line 24 from line 23	26 Tax on amount on line 20 (use Tax Rate Schedule from Form 1040 (or 1041) Instructions). Caution:	If time 9 is more than line 20, enter instead amount on line 14 less 50% of excess of line 9 over line 20 .	28 Subtract line 27 from line 17	nter \$12,500	30 Afternative tax, add lines 25 til applicable), 28 and 27 . 31 Enter there and on Form 1040, intel 6 for Form 1041, line 24 or 25, whichever is applicable), the	# (You renoted can't) also distributions but did not use Schedule D. (Form 1040), enter on line 19 the amount sho	Also, enter on line 21 the total amount of capital gain distributions received	
sharehoider of an electing small bits	performance see see (5)(1) partitional form a common frust fund contact (5)(1)	Standardier of topic of tenderul infraction a regulated investment company or a regulated investment continues of 88% or 20%. If you have the preferences, attendatible to the previously, see see in the Line 8Adjustment in Enryson for	Computing Minimum Tax for Tax Preferences for Short Period Seturns 11 this re-	is used by determining the adjustment in exclusion for computing the adjustment fur.	and the state of t	Note: If bne 2 is more than either the adjusted on losion or \$10 million of it	Line 11—1976 Net Operating Loss Car-	ryover16 1977 — Under Lettance of the part of off the amount shown in his III may be referred to a subsequent year.	See section City in Line 15 —Minimus Tax Deferred from	Prior Year(s). If a not operatory loss one ryower trom 1975 reduces transfer enoung for 1975, and the net operators is a same.	rise to the carry-ver a softed in the defin- ral of eminimum bar in 1925, all or part of the defected encourage has more than	able on time 1% as the Interty of 1976 (computed at the 10 percent rate in effect)	for 1975) The defend minimum toxist to be in cluded on line 15 to the extent the nection	of the net operating locs curyover attribut able to the deterned minimum tax reduces	computing the amount after river, the	portion of the Het operating his carbod user that is not attribute to the deferred ninningum fax has priority and is applied	the particular the carryover that is attribute able to the particular of the carryover that is attribute.	section 56(b)		against your numericity. The credits are applied in the order listed on from 4625.	first to the tax on form 1050 line its and then to the minimum tax on form 4625, time its for example of the amount on	Form 1040, line 20 is zero after applying the general tax credit and a portion of	the credit for the elderly to which you are entitled, the balance of the credit for the	collectly and any of the biner creams anown on lane 17 to which you are entired can be confined to the creams of the more on the	on Form 4625, time 16 Enter on 1-res 17(8), thought 17(6) andy that	mum tax. Do not reduce the runs and	below zero					
defined in section 424(b)), enter the	abrinding by which the fair market value of the states of the time of exercise eviends the pittion crise.	(i) Reserves for losses on bad debts of the accel including—Schleiber over 100 to did debts or 100 to did debts or 100 to debt debts or 100 to debt debts or 100 to debt debts or 100 to debt debts or 100 to debts or 100 to debts or 100 to debts of 100 to debts debts or 100 to debts of 100 to debts of 100 to debts debts of 100 to debt	basis of articul experience are sections 52(a)+7) On Bentehme - Contra and excess of de-		property at the and of the year deferring without regard to depret on dedoction for the taxable year. You must compute this	(A) Capital gains Enter the amount	(2) Form (NV) his 25g if you re of only cannot use of which the 25g if you re of only cannot use distributions on	2	(c) intengine disting costs — Enter the annual ty which for inquired on a well by well tasks.		gs, wells coffee from certs negation of filing a nonproductive well), allowable	under Chapter I of the Internal Revenue Code for the tilk hile year, exiceds	(2) the amount that would have been allowable for the taxable year if such costs had been capitalized and the straight line	recovery of intangines his defined below: had been used with respect to such costs	For this piripole the form is straight fine recovery of intangities imeans (except in	the rase of an election under section 5 rid) (2)) the ratable annotitization of such costs over the 170 month period objaining with	the mostir in which production from such well begins	Preference Herms in Certain Cases.—See proceed Income Dy Drugs Carlons	proposes more and a proposes in 157—4 for limitations on amounts treated as tax preference items in certain cases	where the item of tax preference resulted in no tax benefit. If lumitations apply, at	Partners, Beneficialies of Estates and	into account separately your distributive space of them, of means and definitions	which ener into the computation of tax preference items. If you are a partner and	have elected the optional adjustment to basis (see section 743), adjust the applica	Die tax preference items to reflect the election	beneficiary of 's estate or trust, see	sec 58(c),					
Instructions	(Section rely enues are to the Internal Rev.	who West Tile. You must file this from Who West Tile. You must file this from Who West Tile. You must file this from Who West Tile. You must file this form who were a * \$0 000 (\$0.00) in matter thing were the survey of must make thing the problem of the problem	time to the note on a Struction, for line 8	(4) E 1985 Hemized deductions — (Applications of physics of 1 / 200 in the discharge of Schodulfor A (1) and 1940)). Enter the	att of the about your family deductions as all that the control of percent (but do not exceed this percent of your adjusted	gross no real forms that the Health equal in the Lockey's a separated equal to the forms of the	(Schodule A. (F. an 1940), line 40), reduced by	(Substate A (Form 1247) Time 10) and (2) Cast Afry and that losses (Schedule Afram 204), use 20.	(b) Accelerated depreciation on real property	suction 17% recome rental bousing under	Entering the application line of the ex- constitution all each expert the de- tremain or the country have been also also	If the changes the construction and there also You must have the first excess on a prop	erty to property bases Note: P. S. Smortzard certain rehabite falt or expenditures for selfice. 1750 asses.	I(b)(1) the immant by which this importing	the name of subtine depreciation over	projectly subject to a lease —Enter the ex- cess of legieration allowable over the de-	president that would have been allowable of the straight line method had been used, determined without removed to the disease.	Depreciation Range variance in useful life. This excess must be computed on a prop	esty by property bases (d) Amortization of certified pollution	control sections (a) Amortization of railroad rolling	(f) Amortization of on-the-job training facilities, and	thes for items (d), (e) (f) and (g) with	Table to rect ceremon powerfor control Table to the control of the control The control of the control of the control The control of the control of the control The control of the control of the control The control of the control of the control The control of the control of the control The control of the co	thy enter the amount by which the amor	deduction off-conce allowable (h) Stock options,—If you received	fied stork of ten (as defined in section	Action of a restricted stock option (as					

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on sales or an engineer generality. Its, and other amount received as cromper saled in the personal services actually renewal personal services actually renewal relationship in the grandblug winnings) and group term file insurance purchased for employings that are includible in gross. income It also includes property received for performance of services and trans-Line 1—Earned Income.— E. me'' penerally means wages

If you perform personal services for a di-corporation, control minorine generally at means only this portion of income er-ceved from the copporation that repre-sents a responder all the properties necessarily rendered. It shows the services actually rendered. It also an uludes genes intercent in the authority of dudies genes intercent in the authority dudies genes intercent in also an uludes genes intercent.

and net earnings derived from the sale or other dispusition of the transfer of any interest in or the localing of the use of

The entire amount join teches of pre-forming pickess and services, such as those of a modern density. Lower action feet, or account in, will be iterated as a parent interest in the method and of personally responsible for the services. Deformed even though you employ as-sistants to perform all or pure of the

producing fighers, a reasonable allow

victual who us a shareholder-em-ployee of an electing small busis ness corporation for the excess of Deductions allowable to employ-ers for their contributions to quali-fied pension annuity, or bond pur-Allowable deductions for moving Deductions allowable to an indi-€ 9 including any guaranteed payment d from a partnership. An item of income in respect of a decedent gross income in respect of a decedent shall be treated as earned income in the rands of the beneficiary if such gross income would have constituted earned income of the decedent had he lived and

If you are a nonresident aften, "

income includes only income from sources within the United States that is effectively connected with the conduct of a trade or business in the United States.

due to overpayment on his behalf by corporation to qualified pen-sion plan over amounts not re-A net operating loss deduction to the extent that the net operating

losses carried to the taxable year Line 8.- The tax preference items to

are properly allocable to erved as benefits, and

Earned Income" does not

able income from an electing Small Business Corporation), other distributions of corporate earnings and profits, gambling

premature or excess distributions from a qualified employees pension plan, nor does it include lump sum distributions from pension etc plans. "Earned Income" does not include gains or gains freated as capital gains

this form are the same as those required for computation of minimum tax.

"Earned Income" also does not in-

Line 9—Larned Taxable Income.—
Larned 13-1516 income" means the excess of the portion of taxable income
attributable to earned net income over
the tax preference offset

Short Period Returns. -- If you are required to make a return of less than twelve months, your tax is determined

nncome' does not include income not connected with United States business clude distributions from qualified pen-sion, profit sharing stock bonus or de-ferred compensation plans If you are a nonresident alien "earned

by placing guirt shalle income, earned net income, adjusted gross income, and terms of tex preference on an annual basis throwing the ground return is required due to a termination of lax. also, the comparisons of a loppardy as sessioners, in summit last computation. Line 2—Deductions.—Include on this line any deductions from Gross Income that are required to be taken into account subject to 30 percent tax

in determining adjusted gross income and are properly allocable to or chargeable against earned income such as Deductions attributable to a trade or business from which earned income is or may be derived.

shall not apply unless the taxable year is reopened Alternative Tax .--- If you have excess

long term capital gains over short-term capital losses and your tax bracket is high enough to qualify for maximum tax rates nection with the performance of services as an employee,

Vame(s) as shown on form 1040 Department of the Treasury Internal Revenue Service 4798

Capital Loss Carryover (Computations of Capital Loss Carryovers and Summary of Capital Gams and Losses or PerigyOC Capital Losses are Carried to 1976.) A Alach to Farm 1040.

Post-1969 Capital Loss Carryovers to 1976 (Complete this part if the amount on your 1975 Schedule D (form 1040), line 16(a), is larger than the loss deducted on your 1975 Form 1040, line 29a.) Note: Complete Daly Page 1 of This Form to Compute Your Capital Loss Carryover if Your 1975 Schedule D (Form 1040), in Juna and 127th, DD NOT SHOW A LOSS

Section A.—Short-term Capital Loss Carryover

Innes 2 through 6—then go to line 7. 2 Enter gain shown on your 1975 Schedule D (Form 1040), line 13. If that line is blank or shows ; 1 Enter loss shown on your 1975 Schedule D (Form 1040), line 5, if none, enter zero and ignore a loss, enter a zero.

3 Reduce any loss on line I to the extent of any gain on line 2.

3 Reduce any loss on line I to the extent of John (line 2) and the recommendation of the control store on your 1935 form I lode, line 20a. ines 2 through 6-then go to line 7 .

The amount on line 6 is your short term capital loss carryover from 1975 to 1976 that is attributable to years beginning after 1969. Enter this amount on your 1976 Schedule D (Form 1040), line 4 Note:

Section B.-Long-term Capital Loss Carryover

6 2 7 2 œ 7 Line 4 less line 5 (Note III viru sphored lines 2 through by enter amount from your 1975 form 1040, line 29a). 8 Enter loss from your 1975 Schedule D. (Form 1040), line 13, if none, enter zero and ignare lines. 9 Enter gain shown on your 1975 Schedule D (Form 1040), line 5 If that line is blank or shows 10 Reduce any loss on line 8 to the extent of any gain on line 9 a loss, enter a zero 9 through 12

The amount on line 12 is you font term capital loss carryover from 1975 to 1976 that is attributable to years beginning after 1969. Enter this amount on your 1976 Schediule D. Form 1940), line 12. Post 1969 Capital Loss Carryovers from 1976 to 1977 (Complete this part if the amount on your 1976 Schedule D (form 1040), line 16a, is larger than the loss deducted on your 1976 form 1040, line 30a)

Section A.—Short-term Capital Loss Carryover

1 Enter loss shown on your 1976 Schedule D (Farm 1040), line 5, if nane, enter zero and ignore lines 2. Enter gain shown on your 1976 Schedule D (Form 1040), line 13. If that line is blank or shows a

3 Reduce any loss on line 1 to the extent of any yain on line 2 4 Enter amount shown on your 1976 Form 1040, line 303

Note. The amount on line 6 is your short term capital loss carryover from 1976 to 1977 that is attributable to years beginning after 1969. Enter this amount in the space provided on page. 2 of your 1976 Schedule D. (Form 1940). N 8 4 9 9 6 Excess of amount on line 3 over amount on line 5

Section B.—Long-term Capital Loss Carryover

8 Enter loss from your 1976 Schedule D (Form 1040), line 13, if none, enter zero and ignore lines 103) 7 Line 4 less line 5 (Note If you ignored lines 2 through 6, zelet amount from your 1976 form 1040 line 9 through 12

9 Enter gain shown on your 1976 Schedule D (Form 1040), line 5. If that line is blank or shows a 10 Reduce any loss on line 8 to the extent of any gain on line 9 11 Multiply amount on line 7 by 2 loss, enter a zero

6

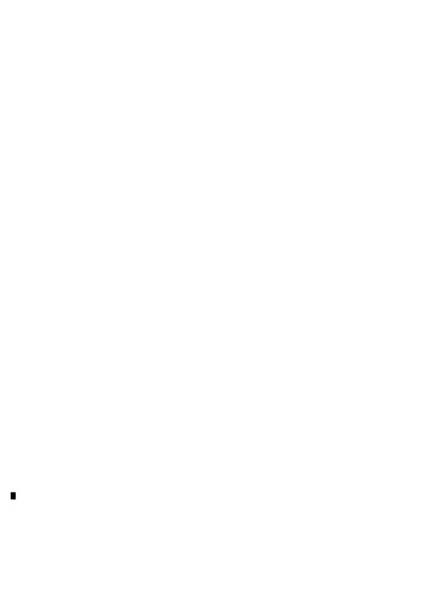
12 Excess of amount on line 10 over amount on line 11 Note:

The amount on line 12 is your long term capital loss carryover from 1976 to 1977 that is attributable to years beginning after 1969. Enter this amount in the space provided on page 2 of your 1976 Schedule D (Form 1040). 798 2 1 2

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Section E.—Complete if You are Married Filing a Separate Return and Losses are Shown on Lines 2 AND 7 of Part IV	
28. Combine amounts on 1976 Schedule D (Form 1040), lines 3 and 11 and if gain, enter gain, if zero	proportion of the rest rest to Form 1040 or Form 1041. ► See separate instructions,
Make 14 the arter & 2010	Name(s) as shown on return
NOTE: IT THE EXIST OF THE SO IS KEND, CHILL THEN AS THE OLD BEING OF THE OF THE OLD BEING THE OLD BE	
	Se Checkuing this box 1, a taxapage ragices for make an interoccable election with respect to all lump sum distributions received on beautiful of an employment of testing or and an employed or the sum of the s
30 Enter smaller of amount on line 28 or line 29	Describer 31 1933 (see institution A)
-	The the Boat of Second 10 Very Automated Mathematical Second of Second 10 Very Automated Second
33 Reduce the pain, if any, on line 31 to the extent of the loss, if any, on line 32 (see Instruction B) 33	
-	Logical gain partion from 100 MeV. Z. rom 1.0936 in 1.0956 in truction A), divide line I
(\$) 30 and 33	by line 3 and multiply the result by line 5. Enter this amount on Schedule D (Form 1040 or Form
36 Reduce the loss on line 34 to the extent of the gain, if any, on line 35 (see instruction C) 36	LOGIL PART II also, contains a national state of the property
Pre-1970 and Post-1969 Capital Loss Carryovers from 1976 to 1977 (Complete this part if the amount	Individuals who do not need Schedule D to report any other gains or losses or to figure the attentiative tax, enter 50 percent of the amount on form 1040 line 30h.
	If you are not entitled to the death benefit exclusion, enter on Schedule D the capital gain
ss shown in Part IV, line 3, if none, enter zero and ignore lines 2 through 20then go to	professional DS98 in accordance with the previous instructions except identify as
	2 Drdmary income portion from block 3, Form 1099R Enter here instead of on Form 1040 or Form 1041
Z Enter gain shown in Part IV, line bill that line is blank or shows a loss enter a zero	(see instruction A)
3 Medica (MS on the 1 to the extent of any Saint on the C	
Figure 1.00 and 1.00	
4 Combine lines 3 and 11 on your 1975 Schedule D (Form 1040) Enter	4 Death benefit exclusion (see instruction A)
the gain, it zero or a loss, enter a zero	
Note of time 4 is zero GNORE times 5 through 11, enter on line 12	5 Total taxable amount (subtract line 4 from line 3)
S Enter any gain from your 1976 Schedule D (Form 1040), line 3	
	Current actuariat value of annurty (1 applicable)
7 Errer excess of gain on line 4 over line 6	Adjusted fotal taxable amount (add lines 5 and b). If this amount is \$70,000 or more, skip lines 8
8 Enter loss from Part IV, line 5, otherwise, enter a zero	through 11, and also enter this amount on line 12
line 8	8 50 percent of line 7, but not more than \$10,000
10 Enter loss from Part IV, line 2, otherwise enter a zero	Subtract \$20,000 from line 7. Enter difference,
	but not less than zero 9
e extent of any gain on line 11	10 20 percent of line 9
Pre 1970 short term capital loss (Enter smaller of line 3 or 12)	11 Adjusted minimum distribution allowance (subtract line 10 from line 8)
14. Short term cantal loss attributable to years beginning after 1969 (excess of line 3 over time 13)	nce (subtract line 11 from
t	-
Enter dry 1000 month mile Aut. 800me	
17 Pre 1970 short term loss carryover to 1977 (excess of line 15 over line 16 does not	Tax on amount on line 13. Find tax in Single column of Tax Table if amount is not over \$20,000. If over
paceed into 16, enter zero). Enter here and in the space provided on page 2 of your 1976 Schedule.	\$20,000, compute tax by using Tax Rate Schedule X (Single Taxpaver Rate)
01	on the same of the same of
10 Create account of from 16 create from 16 create account income.	line 22
29 Cines were Children to Over Hills 10 Cines Cacce IIII	
9-if line 18 does not	16 Divide line 6 by line 7 (see instruction E)
D (Form 1040)	
ection D, enter any loss	17 Multiply line 11 by percentage on line 16
from Part IV, line 23, otherwise, enter zero	
22 Enter axess of line 19 over line 18—ut line 19 does not exceed line	18 Subtract line 17 from line 6
Ass, enter service from 2 through 20 above, enter amount from (Note: If you ignored hines 2 through 20 above, enter amount from	19 to before of time 18
22 Dea 1970 Lorn Warm Lives Carriering to 1977 Georges of Long 21 constitute 22 of Long 23 deare made	ZO SA ON AMOUNT OF THE 19 THE 18 THE COURT OF 18 LEDGE I SMOOTH IS NOT OVER 15/CUUCU IT OVER
exceed lin	
sed to complete Part IV Section D enter any loss	21 Multiply line 20 by 10
A right was experience to complete an experience of the state of the s	
quired enter any loss from Part IV. line 6	22 Subtract line 21 from line 15
. 2 (If line 22	
does not exceed line 21, enter zero)	23 Divide line 2 by line 3 (see instruction E)
Post 1909 long term loss carryover to 1977 (excess of line 24 over line 25—11 line 24 does not exceed line 25 of your 1976 Schedule.	24 Tax on ordinary income portion of lump sum distribution (multiply line 22 by percentage on line 23).
56	Form 4972" and increase the tax shown on form 1040, line 16 or form 1041, line 24 or 25.
D. U.S. GOOFFMATAT PRINTING OFFICE, 1891—OP-218—162.	

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Elected of an Annuity Contract Received in 1974 and/o/ 1975	Council and portion treat \$2,000 millions considered to the consid	Ordinary income portion more account 1000 Kee institute from 1041 (see institute from 1041) (see	ion (see instruction A)	5 Total taxable amount (subtract line 4 from line 3)	6. Current actualists value of annuty (if applicable)	9 Subtract \$20,000 from line 7 Enter difference, but not less than zero	 20 percent of line 9 Adusted minimum distribution allowance (subtract line 10 from line 8) 		and tax in Single column of Tax 1	\$20,090, compute tax by using Tax Rate Schedule X (Single Taxpayer Rate)* 15 Multiply line 14 by 10 If no entry on line 6, skip lines 16 through 21, and also enter this amount on	line 22 16 Divide line 6, column (c), by line 7 (see instruction E)	17 Multiply line 11 by percentage on line 16	18 Subtract line 17 from line 6, column (c) 19 10 percent of line 18	20 Tax on amount on line 19 Find tax in Single column of Tax Table if amount is not over \$20,000. If over \$20,000. If over \$20,000, compute tax by using Tax Rate Schedule X (Single Taxpayer Rate)*	21 Multiply line 20 by 10	22 Subtract line 21 from line 15	24 Tax on ordinary income portions of lump sum distributions (multiply line 22 by percentage on line 23)	25 Tax on ordinary income portion of lump sum distribution shown on Form 4972, line 22 for 1974, and/or Part I, line 24 or Part II, line 26 for 1975	36 has on ordinary income portion of fump-sum distribution received this year (studiest line 25 from line 23 Show 1972; and increase the 1 shown of Form 1041, page 1 in the bottom margin identity as "Tax forth from 9372; and increase the tax shown on Form 1040, line 16 or Form 1041, line 2 or Q25.



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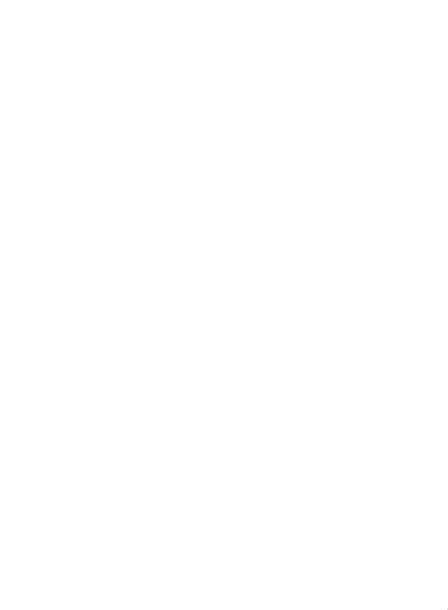
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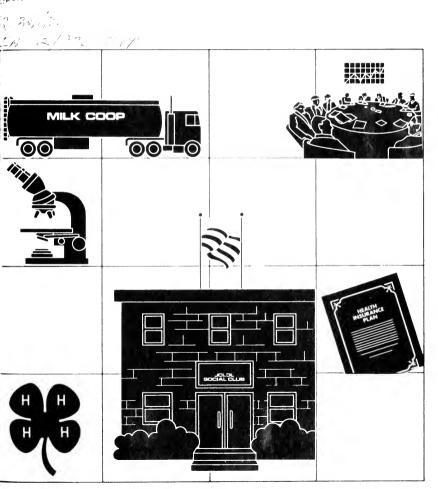






1976 Statistics of Income

Individual Retirement Arrangements



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Returns, 1976
International Income and Taxes, U.S.
Corporations and Their Controlled

Corporations and Their Controlled Foreign Corporations, 1974 Private Foundations Exempt from

Income Tax, 1974 Small Area Data from Individual Income Tax Returns, 1976

The 1976 Individual Retirement Arrangements project is the only Statistics of Income study based upon Form 5329 and Form 5498. For limited Individual Retirement Arrangement data from Form 1040 in years after 1976, see Statistics of Income—1977, Individual Income Tax Returns and Statistics of Income—1978, Preliminary Individual Income Tax Returns listed above.

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Income pplemental port

Individual Retirement Arrangements

Publication 1107 (9-80)

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This report was prepared in the Statistics Division by Nick Greenia and Dan Rosa, of the Business and Pension Statistics Section, under the direction of John DiPaolo, assisted by Linda Bouchard. The initial planning phases for this project were coordinated by Dan Skelly. Major contributors included Sylvia Grigg, who was responsible for coordinating the data processing and systems design with the Data Center in Detroit, Michigan; Ray Shadid, who designed the statistical sample; and Victor Rehula and Richard Thompson, who wrote the manual processing instructions. Other contributors included Rulh Wise, who prepared the typeset, and Dawn Nester and Lois Mills, who typed the text.

Helen Fletcher, of the Data Center, Detroit, Michigan, designed and conducted the computer processing. Statistical editing was performed in the ten Internal Revenue service centers.

This report contains data by type of arrangement, source of compensation reported on Form 1040, and size of adjusted gross income. Data are also provided for arrangements with and without contributions.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

August 11, 1980

The Honorable G. William Miller Secretary of the Treasury Washington, DC 20220

Dear Mr. Secretary:

publication the Supplemental Report, Statistics of Income--1976, Individual Retirement Arrangements. This report, based on a sample irawn from the 84.8 million individual income tax returns filed during Calendar Year 1977, presents data on Individual Retirement Arrangements with and without contributions by type of arrangement, source of compensation, and size of adjusted gross income.

As requested by the Office of Tax Analysis, we have prepared for

With kind regards,

Sincerely.

Department of the Treasury Internal Revenue Service

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INTRODUCTION

To ensure that tax benefits similar to those already enjoyed by participants in qualified private or Government plans might also be afforded people not covered by such plans, the Employee Retirement Income Security Act of 1974 [ENISA] created the Individual Retirement Arrangement (IRA). For tax years beginning after December 31, 1974, a statutory deduction from gross income not exceeding the lesser of \$1,500 or 15 percent of earned income generally was allowed a contribution of the same amount to an individual retirement account, individual retirement amounty, individual retirement amounty individual retirement amount approximation. Taxpayers who violated provisions regarding the establishment, maintenance, or distribution of an Individual Retirement Arrangement were subject to various tax penalties—including possible disqualification of the arrangement itself. Sec "Explanation of Terms" for a definition of each type of arrangement, as well as other terms used herein.

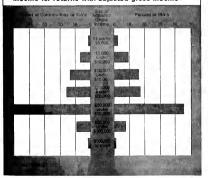
The data in this report are estimates based on all Forms 1040 (Individual Income Tax Returns) and associated Forms 5329 (Returns for Individual Retirement Savings Arrangements) in the stratified sample of individual income tax returns obtained before audit and used for the publication, Statistics of Income--1976, Individual Income Tax Returns. That is, to be included in the Individual Retirement Arrangement selection, a Form 5329 first had to be appended to a Form 1040 in the Individual Income

Chart A

Number of arrangements and amount of contributions:

Percent distribution by size of adjusted gross

Income for returns with adjusted gross income 1/2



Tax Returns sample. Information from Forms 5498 Statements of Account for Participants in Individual Retirement Accounts or Annulties) filed with those returns was also tabulated for this report. See "Description of the Sample" for an explanation of the sample design, method of estimation, and limitations of the data.

The statistics comprising this report are presented in essentially three tables and are cross classified as follows:

- 1. Type of arrangement: tables 1.1, 1.2, 2.1, 2.2
- 2. Nature of earnings or deficit: tables 2.1, 2.2
- Presence or absence of contributions: tables 1.1, 1.2, 2.1, 2.2
- Size of adjusted gross income: tables 3.1, 3.2
 Joint returns with arrangement for each spouse: tables 3.1, 3.2.

Chart A presents percentage distributions of Individual Retirement Arrangements and contributions to Individual Retirement Arrangements by size of adjusted gross income.

The Internal Revenue Code of 1954, as amended for Tax Year 1976, provided the legal basis for tax activity detailed in this report.

REQUIREMENTS FOR FILING

The amount of gross income (all money, property, and services received but not, by law, expressly exempt from tax) determined whether an individual had to file a tax return for Tax Year 1976.

Filing Form 1040 or 1040A was required by:

- a single person (other than a surviving spouse) under age 65 with gross income of at least \$2,450;
- (2) a single person (other than a surviving spouse) age 65 or over with gross income of at least \$3,200;
- (3) a surviving spouse under age 65 with gross income of at least \$2,850;
- (4) a surviving spouse age 65 or over with gross income of at least \$3,600;
- (5) a married couple, neither of whom filed a separate return, with both spouses under age 65 and a combined gross income of at least \$3,600;
- (6) a married couple with one spouse age 65 or over and with a combined gross income of at least \$4,350;
- (7) a married couple with both spouses age 65 or over and with a combined gross income of at least \$5,100;
- (8) a married person (regardless of age) whose spouse was filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had a gross income of \$750 or more.

In addition, children claimed as dependents on their parents' returns had to file if they had gross income of \$750 or more and received any "unearned income" (such as dividends, interest, or capital gains); self-employed persons with "self-employment income" of \$400 or more also had to file in order to pay self-employment tax.

Filing Form 53.29 Return for Individual Retirement Savings Arrangement) was required for anyone establishing an individual retirement arrangement, anyone (including the surviving beneficiary) owning an individual retirement account or individual retirement account or individual retirement annuity whether any contribution was made, and anyone notifying the Internal Revenue Service of failure to complete the second step of a two-part rollover contribution. It was also required for anyone claiming a deduction for contribution to an individual retirement bond and anyone liable for the tax on excess contributions or premature distributions with respect to such a bond. Form 5329 was required as an attachment to Form 1040 (when Form 1040 was required), and normally was due within 3-1/2 months after the close of the accounting period (usually the calendar year) plus any extensions granted for filing Form 1040.

Filing Form 5498 (Statement of Account for Participants in Individual Retirement Accounts or Annuities) was required for the bank, custodian, insurance company, or mutual fund issuing or administering an individual retirement account or individual retirement annuity and also for the participant in such account or annuity. Copy A was filed with the Internal Revenue Service by the issuer or administrator, and Copy B was filed as an attachment to Form 5329 by the participant.

SOURCES OF THE DATA

The data in this report were estimated from Forms 1040 and 1040A $\frac{1}{2}$ /, Forms 5329, and Forms 5498 associated with the 1976 Statistics of Income sample of unaudited individual income tax returns filled by U.S. citizens and residents during Calendar Year 1977 and processed in the service centers of the Internal Revenue Service. Form 5329 had to be present for data to be tabulated from the related return and from Form 5498. The total sample of 164,234 individual income tax returns was systematically selected from the population of 84,814,549 returns and provided the Individual Retirement Arrangement selection consisting of 11,093 individual returns, 12,444 Forms 5329, and 11,922 Forms 5498.

The estimates in this report are intended to represent data for all Forms 5329 filed for Income Year 1976. While the overwhelming majority of individual income tax returns (and attached Forms 5329 and 5498) processed in 1977 were for Calendar Year 1976, a few returns were for non-calendar years ending during 1976; and some were delinquent returns for prior years. Delinquent returns for recent prior years were used for the 1976 statistics in place of 1976 returns processed for revenue purposes after December 31, 1977. In general, the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1977.

All individual income tax returns processed during 1977 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on; amended returns were excluded because the original returns had already been subjected to sampling.

DESCRIPTION OF THE SAMPLE

Selection Criteria

Perms 1040 and 1040A filed and entered into the Internal Revenue Service's Individual Master File system during 1977 were computer-stratified into sample classes based on State groupings and on combinations of (a) adjusted gross income or deficit, or the largest of specific income or loss items, and (b) business and farm receipts. The State groups were based on the tax return population of each State and defined in such a way as to secure at least a minimum number of sample returns from each State. The sample of the State group was then allocated to financial strata to minimize the variance of the estimates, Individual income tax returns with Forms 5329 attached were then manually chosen to comprise the Individual Retirement Arrangement selection.

Method of Estimation

A separate set of sampling rates (by sample strata) for each of five groups of States was prescribed for the selection of the individual income tax return sample, the rates varying from 1 in 2,987 to 1 in 1. (See Statistics of Income-1976, Individual Income Tax Returns.) The adequacy of the sample selection was reviewed, by sample stratum, by applying the prescribed rates to the number of individual income tax returns filed with each of the ten Internal Revenue service centers. When the actual number of sample returns differed significantly from the expected number, a followup was conducted.

Sampling weights were obtained by dividing the number of individual income tax returns filed per sample stratum by the number of sample returns actually received for the stratum. All sampling weights were then converted to "integer weighting factors," which were applied to each sample individual income tax return and, hence, to data tabulated from each related Form 5329 and Form 5498. For example, if a weight of 44.24 was computed for a stratum, vere systematically given a weighting factor of 45, and 76 percent or weight or 164.25 weight of 45. The stratum were systematically given a weighting factor of 45, and 76 percent a weight of 44.25 was computed for a stratum were systematically given a weighting factor of 45, and 76 percent a weight of 44.

Sampling Variability

The coefficient of variation is the standard deviation of the estimate expressed as a percent of the estimate. When added to and subtracted from the estimate, one standard deviation provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fail. Coefficients of variation were computed using a sum-of-squares formula for selected frequency and amount estimates, and appear in tables 1.1 and 1.2 of this report.

^{1/} Forms 1040A with attached Forms 5329 were converted to Forms 1040 during processing.

Processing Management

In transcribing and tabulating information from the returns in the Individual Retirement Arrangement splection, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the returns, and data also were adjusted during editing in an attempt to achieve consistent statistical definitions.

Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationships among return items were maintained. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and the statistical techniques used in data processing.

LIMITATIONS AND QUALIFICATIONS OF THE DATA

For this report, Forms 5329 and 5498 were subjected to essentially the same process as described above in "Processing Management." Nevertheless, almost no attempt was made to reconcile Individual Retirement Arrangement information reported on Form 1040 (i.e., payments to an Individual Retirement Arrangement, amount of premature distributions, tax on premature distributions, tax on excess contributions, and tax on underdistributions) with counterpart Individual Retirement Arrangement information reported on Forms 5329 and 5498. Differences in terms employed on the returns, as well as the fact that a taxpayer sometimes reported different information on Forms 1040, 5329, and 5498 for the same Individual Retirement Arrangement, help account for certain apparent discrepancies between figures provided in this report and those in Statistics of Income -- 1976. Individual Income Tax Returns.

In table A the number of individual income tax returns with payments to an Individual Retirement Arrangement is different from that of individual income tax returns with an Individual Retirement Arrangement because of differences in source documents. Forms 1040 were employed to tabulate the former number and were counted when valid data existed in the Individual Retirement Arrangement adjustment to income item. Since Form 5329 was required whether an Individual Retirement Arrangement contribution was made (i.e., an Individual Retirement Arrangement deduction taken) or not, however, the number of returns with Individual Retirement Arrangement payments--or Forms 1040 claiming an Individual Retirement Arrangement deduction with attached Form(s) 5329--was bound to differ from the number of returns with Individual Retirement Arrangements--or Forms 1040 with attached Form 5329 but with or without an Individual Retirement Arrangement deduction claimed. Similarly, the number of Individual Retirement Arrangements with contributions could not be obtained by counting the number of Forms 1040 claiming an Individual Retirement Arrangement deduction because a joint Form 1040 could claim one combined deduction for two Individual Retirement Arrangements. Thus, Form 5329 used in the Individual Retirement Arrangement report provides a reliable measure of both the number of Individual Retirement Arrangements and the number of individual income tax returns with Individual Retirement Arrangements.

Table B presents differences in data for like items tabulated for the two different reports. Possible

Table A.--Individual Retirement Arrangement Data for 1975 and 1976

[All figures are estimates based on samples--money amounts are in thousands of dollars]

amounts are in thousands of do	llars,	
Item	1975	1976
Number of returns with Indi- vidual Retirement Arrange- ments	(1)	1,723,982
Number of Individual Retirement Arrangements with and without contributions	(¹)	1,873,750
Number of Individual Retirement Arrangements with contributions	(¹)	1,763,313
Number of returns with pay- ments to Individual Retire- ment Arrangements (includes joint returns with Individ-		
ual Retirement Arrangement for each spouse)	² 1,211,794	³ 1,640,975
Contributions to Individual Retirement Arrangements	² 1,436,443	1,969,934

¹Not tabulated.

²Based on tabulations of payments to Individual Retirement Arrangement from Form 1040 by Statistics of Income--1975, Individual Income Tax Returns.

³Based on tabulations of payments to Individual Retirement Arrangement from Form 1040 by Statistics of Income -1976, Individual Income Tax Returns.

Table B.--Individual Retirement Arrangement Data for Similar Items from Statistics of Income--1976, Individual Income Tax Returns and Supplemental Report, Statistics of Income--1976, Individual Retirement Arrangement

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Individual Report	Supplemental Report
Contributions to Individual Retirement Arrangements	1,968,443	1,969,934
Tax on premature distributions	950	568
Tax on excess contributions.	1,716	2,082

explanations for such discrepancies include the following:

(1) Contributions.

Again, the Individual Retirement Arrangement report relied essentially upon Form 5329, whereas, the Indi-

vidual report was based upon Form 1040. If a contribution of \$1,500 was reported on Form 5329 but a deduction of only \$1,200 was allowed on the related Form 1040, no attempt was made to equate the two amounts.

Also, two-arrangement joint returns with a combined Individual Retirement Arrangement deduction equal to or less than \$1,500 but entered in full on each attached Form \$329, would help account for the Individual Retirement Arrangement report's aggregate figure for contributions exceeding that of the Individual report.

(2) Tax on Excess Contributions.

A two-arrangement joint return's combined tax on excess contributions reported once on Form 1040 but again for each attached Form 5329 would have resulted in some double counting and help explain why the Individual Retirement Arrangement report's figure exceeds that of the Individual report.

(3) Tax on Premature Distribution.

During processing in Internal Revenue service centers a number of Forms 1040 was encountered with information for taxes on premature distributions but without either an attached Form 5329 as required or even any back-up attachment. Because of this occurrence, it is possible that some Forms 1040 continued on through subsequent processing with only information for taxes on premature distribution but no accompanying Form 5329. These returns would help explain why the Individual Retirement Arrangement report.

Again, the fact that taxpayers sometimes reported Individual Retirement Arrangement information on Form 1040 differing from that on Form 5329 or Form 5498 would help explain discrepancies for all three items

The amount of underdistributions and the tax on this amount (&ee "Underdistribution") were not tabulated for the Individual Retirement Arrangement report because only two years (1975 and 1976) had passed since the creation of the Individual Retirement Arrangement in 1974, and insufficient data were anticipated. The same short time period also seems to account for the scarcity of data in some categories originally specified for separate extraction from the Individual Retirement Arrangement selection, and necessitated aggregation.

EXPLANATION OF TERMS

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited were those in effect for 1976.

Adjusted Gross Income (Deficit)

This amount was abstracted from the Porm 1040 to which a Porm 5329 was attached. In general, adjusted gross income less deficit was the result of reducing gross income from all sources subject to tax by adjustments to income (such as employee business and moving expenses and contributions to an Individual Retirement Arrangement) and by the ordinary and necessary expenses of operating a trade or business. A deficit was possible if allowable deductions or losses exceeded gross income.

In tables 3.1 and 3.2, "returns with adjusted gross income" were limited to those on which a positive entry was present for this item, whereas "returns with and without adjusted gross income" also included those with a zero or deficit entry.

All Other Combinations of Net Income and Deficit From More than One Form of Business Organization

This source of compensation was obtained from the Schedule C (Profit or Loss from Business or Profession), Schedule E (Supplemental Income Schedule), or Schedule F (Farm Income and Expenses) attending the Form 1040 to which a Form 5329 was attached, and consisted of at least one positive and one negative entry in the following items when salaries and wages was zero: sole proprietorship net income or deficit, partnership net income or deficit, and net income or deficit from Small Business Corporations electing to be taxed through shareholders.

Both Salaries and Wages and Business Net Income or Deficit

This source of compensation was obtained from the Schedule C (Profit or Loss from Business or Profession), Schedule E (Supplemental Income Schedule), or Schedule F (Parm Income and Expenses) and the Form 1040 to which a particular Form 5329 was attached, and consisted of a positive amount present for salaries and wages plus the non-zero sum of sole proprietorship net income or deficit plus partnership net income or deficit plus net income or deficit from Small Business Corporations electing to be taxed through shareholders. Business net income existed when this last sum was greater than zero, business deficit when it was less than zero. For returns with zero business net income, see "Salaries and Wages."

Combinations of Accounts, Annuities, and Bonds

This category consisted of any of the following combinations of arrangement types: account, annuity, and bond; account and annuity; account and bond; or annuity and bond.

Compensation

This item was reported on Form 1040 in several entries, and was obtained from Form 5329 in the aggregate as compensation or earned income. It consisted of wages, salaries, professional fees and other amounts received for personal services, as well as earnings from self-employment (such as sole proprietorship net income, partnership net income, and net income from Small Business Corporations electing to be taxed through shareholders). Receipts from property (e.g., interest, rents, and dividends) and remuneration excluded from gross income (such as that received from sources outside the U.S.) were not considered compensation for purposes of computing the allowable Individual Retirement Arrangement deduction.

Contributions

A statutory adjustment to gross income was allowed an eligible person for a contribution to an Individual Retirement Arrangement limited to the lesser of \$1,500 or 15 percent of earned income. Contributions by or on behalf of a participant were table to the form 5048. Those from Form 5329 consisted of allowable statutory contributions, as well as excess contributions; but not rollower contributions, post contributions but not rollower contributions, post contributions allocable to the life insurance part of an endowment contract, or the purchase price of any individual retirement bond redeemed within twelve months of its issuance date. (Bach of these terms is described under its own heading.)

Contributions tabulated from Form 5498 consisted of a regular contribution component, as well as a roll-over contribution component. Excess contributions, allowable statutory adjustments, and the portion allocable to the purchase of life insurance for an endowment contract constituted the regular contribution part.

Distributions

The amount of distributions from Individual Retirement Arrangements was tabulated from Form 5498 in conjunction with the reason for distribution as reported on both Form 5498 and Form 5329. Accordingly, distributions were due to:

(1) Age.

A distribution due to age was made from an arrangement to a participant older than age 59--1/2.

(2) Disability.

A distribution due to disability was made from an arrangement to a participant younger than age 59-1/2, but did not constitute a premature distribution.

(3) Death.

A distribution due to death was made from an arrangement to the beneficiary of a participant younger than age 59-1/2, but did not constitute a premature distribution.

(4) Other and Not Reported.

These distributions were made from an arrangement to participants younger than 59-1/2 and included transfers of arrangements incident to divorce settlements, withdrawals of excess contributions, premature distributions, and distributions of an arrangement upon disqualification due to prohibited transactions by the arrangement owner. Also included was the portion of a rollover contribution from one arrangement to another used to purchase the insurance portion of an endowment contract, but considered distributed and thus not part of a tax-free rollover contribution.

(5) Rollover.

See "Rollover Contribution."

Earned Income

See "Compensation."

Endowment Contract

Generally, an endowment contract was a type of individual retirement annuity, consisting of a life insurance component and a retirement savings component. Most often, it was a type of whole life insurance contract in which contributions towards the retirement savings portion were deductible, whereas those for the life insurance portion were not.

Usually, distribution from this type of arrangement was after some designated number of years and could take the form of a lump-sum payment or annuity payments. Nevertheless, neither form of distribution could have begun before age 59-1/2, or else it would have risked incurring the penalties imposed upon a premature distribution. See also "Life Insurance Cost."

Excess Contributions

A contribution made by an Individual Retirement Arrangement owner after age 70-1/2, the portion of an Individual Retirement Arrangement owner's contribution of an Individual Retirement Arrangement owner's contribution to an Individual Retirement Arrangement by an ineligible person (such as that by a qualified retirement plan participant) were all considered excess contributions and subject to a cumulative excise tax of 6 percent of the excess contribution amount. If the excess contribution amount and any net income attributable to it were withdrawn before the due date of the taxpayer's individual income tax return, the excess contribution was subject only to the excise tax, while the net income from it was subject to ordinary tax rates as part of adjusted gross income.

If the excess contribution was not withdrawn before the due date of the Individual Retirement Arrangement owner's tax return and the owner was younger than age 59-1/2, the excess contribution amount and any net income from it were taxable as ordinary income and as a premature distribution. The prematurely distributed portion was subject to a 10 percent penalty tax, the excess contribution portion to the 6 percent excise

Excise Tax on Excess Contributions

Each excess contribution was subject to a cumulative excise tax of 6 percent of the excess contribution amount. See also "Excess Contributions".

Individual Retirement Account

An individual retirement account was a type of arrangement administered as a domestic trust by a bank or as a custodial account (also treated as a trust) by someone in a trustee capacity, in which no funds were allowed to be invested in life insurance contracts or commingled with other property except in a common trust fund or common investment fund. The individual's entire interest in the account was nonforfeltable, but distribution of at least part of the account had to begin no later than the end of the taxable year in which age 70-1/2 was attained.

Taxpayers' confusion of the term "individual retirement account" with the generic "Individual Retirement Arrangement" might help explain why tables 1.1 and 1.2 report life insurance costs paid by more individual retirement accounts than individual retirement annuities. Most of these, if not all, were probably individual retirement annuities, in fact. Such misunderstanding also might mean that the number of individual retirement accounts and associated information are overstated, while those for individual

retirement annuities and bonds are understated. See also "Individual Retirement Arrangement", "Individual Retirement Annuity", and "Life Insurance Cost."

Individual Retirement Annuity

An individual retirement annuity was an arrangement consisting of an annuity contract or an endowment contract administered by an insurance or mutual funds company. It was nontransferable by the owner, nonforfeitable, and was allowed a maximum premium of \$1,500 (including any amount used to purchase life insurance). The amount of premium used to buy life insurance was not deductible as an adjustment to income, but the savings component was, as long as it did not exceed \$1,500 or 15 percent of earned income. Any refund of premiums had to be applied before the close of the calendar year following the year of refund towards future premiums or the purchase of more benefits. See also "Individual Retirement Arrangement," "Individual Retirement Account," and "Life Insurance Cost."

Individual Retirement Arrangement

An Individual Retirement Arrangement (IRA) was an individual retirement savings plan taking the form of an account, annuity, bond, or some combination of these. It was available to a person not actively participating in a qualified retirement plan; a Federal plan; a plan of a State, political subdivision, agency, or instrumentality of a State; or tax-exempt annuity plan as described in section 403(b) of the Internal Revenue Code. Participation in social security and railroad retirement plans did not preclude a person from participating in an IRA.

A maximum deduction from gross income of the lesser of \$1,500 or 15 percent of earned income was allowed an Individual Retirement Arrangement contribution (other than a rollower contribution), in addition to the standard deduction, Community property laws did not apply to the deduction, however, meaning that each spouse could claim a deduction or maintain an Individual Retirement Arrangement with respect to only his

or her separate earned income.

If made by an employer for an employee, contributions to an Individual Retirement Arrangement (other than rollover contributions) were deductible by the employer, includable in the employee's income, subject to social security taxes (FICA) and unemployment taxes (FURA), but also deductible by the employee. Unlike an employer maintaining a Keoph plan, however, an employer maintaining a Keoph plan, however, an employer maintaining a Keoph plan, however and employer maintaining a Keoph plan, brawer are employees with Individual Retirement Arrangement or himself or herself was not required to cover other employees with Individual Retirement Arrangements of their own.

Contributions by ineligible or disqualified participants (see "Prohibited Transaction"), those in excess of the allowable deduction, or those made after the Individual Retirement Arrangement owner reached age 70-1/2, were deemed excess contributions and were subject to an excise tax of 6 percent of the excess contribution portion and, under certain circumstances, ordinary tax rates as well. (See "Excess Contributions")

butions."

Distributions from an Individual Retirement Arrangement had to begin in the taxable year an Individual Retirement Arrangement comer attained age 70-1/2, and were taxed in full as ordinary income ineligible for ten year forward averaging or capital gains treatment but eligible for special income

averaging and the retirement income credit. Distribution not begun by age 70-1/2 was subject to taxation at an excise tax rate of 50 percent of that portion deemed by regulations prescribed by the Secretary of Treasury or his delegate to be underdistributed.

Distributions to a participant before the taxable year in which age 59-1/2 was attained for other than death, disability, transfer subsequent to a divorce settlement, individual retirement bond redemption within one year of issuance, or rollover contribution were treated as premature distributions and were subject to a penalty tax of 10 percent of the amount so distributed, in addition to being taxed as ordinary income. The disallowed portion of an excess contribution, in addition to being taxed at the excise rate of 6 percent, could also have been taxed as a premature distribution amount if received before age 59-1/2. and, as such, taxed as ordinary income as well. Also, if disqualified for prohibited transactions, the entire Individual Retirement Arrangement was deemed distributed, and, if before age 59-1/2, was treated as a premature distribution and taxed accordingly. (See the appropriate heading for a separate treatment of each type of Individual Retirement Arrangement.)

Individual Retirement Bond

An individual retirement bond was an arrangement consisting of one or more bonds issued under the Second Liberty Bond Act and was nontransferable. Interest was payable only upon redemption, but none was paid if a bond was redeemed within one year of the issue date. If such an early redemption cocurred before age 59-1/2, however, it was not considered a premature distribution, and, if no deduction was allowed the registered owner for the bond's purchase, the proceeds of such redemption were excluded from gross income.

Individual retirement bonds ceased to accrue interest on the earlier of (a) the date the registered owner attained age 70-1/2, or (b) 5 years after the date of the registered owner's death but not later than the date age 70-1/2 would have been attained. See also "Individual Retirement Arrangement" and "Individual Retirement Account."

Life Insurance Cost

This item was obtained from Form 5498 and tabulated as the portion of contributions or premiums allocated for the purchase of life insurance for certain individual retirement annuities. This annual amount was included in the \$1,500 maximum limit set for contributions to this type of Individual Retirement Arrangement, but was not deductible for tax purposes.

Although data for this item should have appeared for individual retirement annuities only, tables 1.1 and 1.2 also indicate their presence for individual retirement accounts and bonds. A possible explanation is that taxpayers, dissatisfied with the "frontloading" costs of life insurance arrangements, terminated their individual retirement annuities, and subsequently converted them to individual retirement accounts or bonds via rollover contributions. Thus, type of arrangement at the year's end would have been individual retirement account or bond, but life insurance costs paid earlier in the year would have been reported for the now defunct individual retirement annuity. See also "Individual Retirement Annuity."

Net Earnings or Expenses of Arrangement

This net amount was obtained from Form 5498 and, if positive, indicated the Individual Retirement Arrangement's net earnings or income for the year; if negative, it indicated the Individual Retirement Arrangement's net expenses or deficit. Net total earnings of the arrangement was then obtained by combining the aggregated net earnings and net expenses figures

Net Income or Deficit from More than One Form of Business Organization

This source of compensation was obtained from the Schedule C @rofit or Loss from Business or Profession), Schedule E Supplemental Income Schedule), or Schedule F @Farm Income and Expenses) and the Form 1040 to which a Form 5329 was attached, and consisted of amounts present for at least two of the following items when salaries and wages was zero: sole proprietorship net income or deficit, partnership net income or deficit, and net income or deficit from Small Business Corporations electing to be taxed through shareholders. Net income resulted when none of these entries was negative; a deficit resulted when none was positive.

Number of--

(1) Arrangements.

This figure indicates the number of Forms 5329 filed by people maintaining Individual Retirement Arrangements. Each form represented one Individual Retirement Arrangement.

(2) Arrangements Receiving Transfers from Other Arrangements.

This figure indicates the number of Forms 5329 reporting a rollover contribution from one type of Individual Retirement Arrangement to another,

(3) Arrangements Receiving Transfers from Pension or Profit-Sharing Plans.

This figure indicates the number of Forms 5329 reporting a rollover contribution from a qualified pension, profit-sharing or stock bonus plan to an Individual Retirement Arrangement.

(4) Arrangements With Prohibited Transactions.

This figure represents the number of Forms 5329 reporting a prohibited transaction such as borrowing from an Individual Retirement Arrangement or pledging part or all of an Individual Retirement Arrangement as security for a loan.

Partnership Net Income or Deficit

This source of compensation was obtained from the Schedule E Supplemental Income Schedule) filed with the Form 1040 to which a Form 5329 was attached, and, when tabulated alone, consisted of an amount present for only the partnership item when salaries and wages, sole proprietorship net income or deficit, and small business corporation net income or deficit all were zero. Positive amounts were tabulated as partnership net income, negative amounts as partnership deficit.

Penalty Tax on Premature Distributions

Each premature distribution was subject to a penalty tax of 10 percent of the amount prematurely distributed. The total amount of this penalty tax was obtained by tabulating the figures reported on Form 5329 for this item by the Individual Retirement Arrangement owner.

Premature Distribution

A premature distribution was any distribution from an Individual Retirement Arrangement to an owner or beneficiary before the owner attained age 59-1/2 except when due to disability, death, redemption of an individual retirement bond within one year of its issuance, distribution of an Individual Retirement Arrangement as part of the rollower contribution process, the withdrawal of an excess contribution amount prior to the due date of an owner's individual tax return, or the transfer of an Individual Retirement Arrangement from one spouse to the other subsequent to a divorce settlement.

The amount of premature distribution was subject to a penalty tax of 10 percent and was also taxable as ordinary income.

ordinary income

Prohibited Transaction

A prohibited transaction included any direct or indirect sale, exchange, loan or leasing of Individual Retirement Arrangement assets between an Individual Retirement Arrangement owner and a disqualified person, as well as an owner's pledging par' or all of the arrangement as security for a loan, an owner's borrowing from the arrangement, or any other use of Individual Retirement Arrangement assets or income for personal consideration by a disqualified person,

Such prohibited transaction could have caused the Individual Retirement Arrangement's loss of tax exemption as of the first day of the taxable year in which the prohibited transaction occurred. In addition, the entire Individual Retirement Arrangement (including all assets and income) was considered distributed as of that date and subject to taxation as ordinary income, as well as taxation as a premature distribution if the Individual Retirement Arrangement owner was under age 59-1/2 at the time of distribution.

Rollover Contribution

Rollover contributions were of two types and were tax-free when certain requirements were met. The first type of rollover contribution consisted of the transfer of a participant's entire interest in a qualified pension, profit-sharing, or stock bonus plan to an Individual Retirement Arrangement other than an endowment contract. This amount (less any amounts contributed to the qualified plan by the participant but not received in prior years) was not taxed if transferred to an Individual Retirement Arrangement within 60 days of distribution to the participant and if.

(1) the source of such distribution was a plan terminated by the participant's employer or a profitsharing or stock bonus plan to which contributions were discontinued, and the entire distribution to the participant was received during one taxable year; or, (2) the participant received within one taxable year a lump-sum distribution of his or her entire interest in a qualified pension, profit-sharing, or stock bonus plan; this distribution occurred before age 59-1/2 or upon termination of employment; and the recipient of such distribution had been a plan participant for five or more years before the taxable year in which it was received.

The second type of tax-free rollover contribution consisted of the distribution of any or all of a participant's interest in one type of arrangement and its subsequent transfer to another (other than an endowment contract) within 60 days of such distribution, provided that such a rollover contribution did not occur more often than once every three years after December 31, 1974. If it did occur more often, it was subject to premature distribution treatment if the participant was under age 59-1/2 and excess contribution treatment if the contribution treatment if the contribution treatment if the exceeded the allowable deduction.

If non-lump sum distribution from a qualified plan occurred on or after July 4, 1974, but before November 2, 1976, it still could have qualified for tax-free

status as a rollover contribution if:

(1) it was distributed to the plan participant

within one taxable year, and

(2) it was from a terminated qualified plan or a qualified profit-sharing or stock bonus plan for which employer contributions had ceased, and

(3) it was contributed in full (less any employee contributions not previously distributed) to an Individual Retirement Arrangement on or before December 31, 1976.

Salaries and Wages

This source of compensation was obtained from the Form 1040 to which a Form 5329 was attached and, when tabulated alone, consisted of an amount present for only the salaries and wages item when sole proprietorship net income or deficit, partnership net income or deficit, partnership net income or deficit partnership net income or deficit from Small Business Corporations electing to be taxed through shareholders were zero.

Small Business Corporation Net Income or Deficit

This source of compensation was obtained from the Schedule E Supplemental Income Schedule) filed with the Form 1040 to which a Form 5329 was attached and, when tabulated alone, consisted of an amount present for only Small Business Corporation net income or deficit when salaries and wages, sole proprietorship net income or deficit, and partnership net income or deficit were zero. Positive amounts constituted net income for Small Business Corporations electing to be taxed through shareholders; negative amounts constituted deficit.

Sole Proprietorship Net Income or Deficit

This source of compensation was obtained from the Schedule C (Profit or Loss from Business or Profession) or Schedule F (Farm Income and Expenses) filed with the Form 1040 to which a Form 5329 was attached and, when tabulated alone, consisted of an amount present for only business net income or deficit and/or farm net income or deficit when salaries and wages, partnership net income or deficit, and net income or deficit from Small Business Corporations electing to be taxed through shareholders were zero.

If the sum of these two items was positive, sole proprietorship net income was tabulated; if it was negative, sole proprietorship deficit was tabulated.

Source of Compensation

See the particular source such as "Sole Proprietorship Net Income or Deficit," "Salaries and Wages," etc.

Statement of Account

The bank, custodian, insurance company, or mutual fund administering an individual retirement account or annuity was required to complete Form 5498 (Statement of Account for Participants in Individual Retirement Accounts or Annuities) and send it to the Individual Retirement Arrangement participant for attachment to Form 5129.

Data tabulated from this form, or in conjunction with it and Forms 1040 and 5329, included the

following:

(1) number of arrangements with a Form 5498;

(2) value of the arrangement at the beginning and end of the year;

(3) contributions to the arrangement, composed of regular and rollover contributions:

(4) distributions from the arrangement and reasons for the same when the participant was younger than age 59-1/2:

(5) net earnings or expenses of the arrangement;

and

(6) amount of contributions attributed to life insurance cost.

Total Income Tax

This item was obtained from the Form 1040 to which a Form 5329 was attached, and was the sum of "income tax after credits" and the additional tax for tax preferences (minimum tax).

Transfer

For "transfer from pension or profit-sharing plan to arrangement" or "transfer from arrangement to arrangement," see "Rollover Contribution."

The transfer of an Individual Retirement Arrangement from one spouse to the other subsequent to a divorce settlement was neither taxable nor a rollover contribution.

Underdistribution

Distribution not begun by age 70-1/2 was subject to taxation at an excise tax rate of 50 percent of that portion deemed by regulations prescribed by the Secretary of the Treasury or his delegate to be underdistributed.

Value of Arrangement

"Value of arrangement (beginning of year)" was the total fair market value of the arrangement at the beginning of the year as reported on Form 5498. The result of net total earnings or expenses of the arrangement added to or subtracted from this amount provided "value of the arrangement (end of year)." See also "Net Earnings or Expenses of Arrangement.

Table 1.1—Individual Retirement Arrangements With and Without Contributions Pald by or on Behalf of Participants: Compensation, Contributions, Taxes, and Statement of Account, by Type of Funding Arrangement (All figures are estimates based on samples—money amounts are in thousands of dollars)

		7			Combinations	,		Coefficier	Coefficient of variation (Percent)	(Percent)	
ltem	All arrange- ments	retirement accounts	individual retirement annuities	retirement bonds	of accounts, annuites, and bonds	Type of arrangement not reported	All arrange- ments	Individual retirement accounts	individual retirement annuities	Individual retirement bonds	Type of arrangement not reported
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)
Number of arrangements	1,873,750	1,510,307	296,021	10,376	6,720	50,326	2.1	2.4	5.5	28.9	14.1
Total compensation received by the participant: Number of arrangements Amount	1,831,629	1,472,647	293,178	10,365	6,720	48,719	2.0	22	5.5	28.9	14.3
Contributions to the arrangement: Total: Number of arrangements Amount.	1,763,313	1,416,986	286,318 262,910	10,144	5,608	44,257	22	22.25	5.5 9.6	29.5	15.0
Excess: Number of arrangements Amount.	112,415 37,162	89,586 29,891	17,864 6,476	.533	*1,314	3,119	8.9	10.3	17.2	11	59 1 61.9
Excise tax on excess contributions: Number of arrangements Amount	78,067 2,082	61,625	11,872	1,720	1,315	1,535	111	12.9	21.2	11	84.7 68.4
Penalty tax on premature distributions: Number of arrangements Amount	3,966	3,769	.67	9.	11	.124	47.8	50.2 45.3	11	11	1.1
Number of arrangements with prohibited transactions.	4,427	4,404	ı	•		.11	43.5	43.7	1		ı
Number of arrangements receiving transfers from qualified pension or profit sharing plans	46,847	40,906	2,334	.130	21.	3,460	15.4	16.7	52.1	Ī	55.3
Number of arrangements receiving transfers from other arrangements.	11,525	11,354	•116	•24		*24	26.9	27.3	ı	I	ı
Statement of account (Form 5498): Number of arrangements Value of arrangement (beginning of year)	1,811,626	1,470,274	288,624	2,086	5,593	45,049	2.2	4.2.4 4.2.4	9.9 8.9	64.1 56.2	13.9
Contributions to the arrangement: Total: Number of arrangements Amount	1,723,855 2,419,078	1,400,072	277,283	764	4,488 5,955	41,248	2.2	2.2.4 4.6.6	5.7	42.0 44.0	14 6 24:0
Regular contributions: Number of arrangements Amount	1,690,626	1,371,280	275,424 261,543	764	4,488	38,670 45,176	222	2.5	5.7	42.0	14.9 15.8
Rollover contributions from other arrangements or other qualified plans: Number of arrangements Amount	57,443 508,683	51,652 474,394	2,307	11	11	3,484 23,085	13.3	14.2	52.1 46.5	11	54.9 63.5

Table 1.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, Taxes, and Statement of Account, by Type of Funding Arrangement—Continued | Id Spars are sentents based on samples—mores amounts are infrostants of dollars)

					Cantingtion			Coefficien	Coefficient of variation (Percent)	(Percent)	
Item	All arrange- ments	Individual retirement accounts	Individual retirement annuities	Individual retirement bonds	of accounts, annuities, and bonds	Type of arrangement not reported	Ail arrange- ments	Individual retirement accounts	Individual retirement annuities	Individual retirement bonds	Type of arrangement not reported
	(3)	(2)	(3)	(4)	(5)	. (9)	(2)	(8)	(6)	(10)	(11)
Statement of Account (Form 5498)—Continued Distributions from the arrangement, total	39,666	37,518	1,846	Ī	(ı) .	*302	20.0	21.0	62.3	ı	1
Due to: Age: Number of arrangements Amount	10,960	10,684	.1,324	11	s. (;).	11	34.5 37.5	35.3 40.6	11	1 1	11
Disability: Number of arrangements. Amount	.2,984	.2,984	11	11	11	11	ÎI	11	11	11	11
Death: Number of arrangements. Amount	.21	9.1	115	11	11	11	11	11	11	11	1.1
Other or not reported: Number of arrangements. Amount	27,579	26,066	921	11)	.592	16.3	17.1 25.1	42.2 45.3	11	11
Other: Number of arrangements Amount	17,602	16,845	.433	11	11	.324	32.9	23.5	11	11	11
Not reported: Number of arrangements Amount	9,977 6,151	9,221	*488	11	11	.268	21.2 32.0	32.9	11	11	11
Rollovers to other plans: Number of arrangements. Amount	3,819 4,401	3,546 4,138	.273	11	11	11	50.0	53.5 57.0	11	11	11
Net earnings or expenses added to or subtracted from the arrangement: Number of arrangements Net total.	1,531,421	1,232,887	256,060	1,944	5,593	34,937	2.4	2.6	0.0	68.5	15.8
Net earnings: Number of arrangements Amount	1,123,356	1,006,186	82,886 38,017	1,921	1,818	30,545	11.5	2.9	10.5	11	17.6 27.1
Net expenses: Number of arrangements Amount	408,065 98,359	226,701 55,705	173,174	23	3,775	4,392	4.0 6.0	6.5 8.9	7.3	11	30.1 37.6
Value of arrangement (end of year).	3,595,667	3,100,089	364,947	1,783	17,540	111,309	3.9	4.4	8.0	53.6	50.9
Life insurance cost. Number of arrangements. Amount	203,188	121,763	78,359 5,631	*25	*2,680 *96	5,361	22.5	9.3	12.8	11	38.7 34.4

Featurate should be used with caution because of the small number of sample returns on which it is beat.

Table 1.2—Individual Petirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, Taxes, and Statement of Account, by Type of Funding Arrangement

		-			Combinations			Coefficien	t of variation	Coefficient of variation (Percent)	
Number of arrangements.	All arrange- ments	Individual retirement accounts	individual retirement annuities	retirement bonds	of accounts, and bonds	Type of arrangement not reported	All arrange- ments	Individual retirement accounts	individual retirement annuities	Individual retirement bonds	Type of arrangement not reported
Number of arrangements.	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
The state of the s	1,763,313	1,416,986	286,318	10,144	5,608	44,257	2.2	24	56	29.5	15.0
Number of arrangements Amount	1,756,243	1,411,944	284,319	10,144	5.608 92,167	44,228	2.2	2.2	5.6	29 5 24 8	15.0 13.6
Contributions to the arrangement: Total: Number of arrangements. Amount.	1,763,313	1,416,986	286,318 262,910	10,144	5,608	44,257 47,505	2.2	2.4	5.6 5.9	29.5	15.0
Excess: Number of arrangements	112,415 37,162	89,586 29,891	17,864 6,476	.533	1,313	3,119	9.9	10.3	17.2	TT	59.1 61.9
Excise tax on excess contributions: Number of arrangements Amount	76,898	60,460	11,868	1,720	*1,315	1,535	11.2	13.1	21.2	TI	84.7 68.4
Penalty tax on premature distributions: Number of arrangements Amount.	348 149	348	13	11	11	11	66.4 69.6	66.6	1 1	11	1.1
Number of arrangements with prohibited transactions	3,772	3,755	ı	1		.17	20.0	50.3	1		!
Number of arrangements receiving transfers from qualified pension or profit sharing plans	16,984	14,615	1,345	125	-11	.882	219	23.9	1	1	1
Number of arrangements receiving transfers from other arrangements	9,310	9,187	.116	ı	۲۰	Ì	29.7	30.1	ı	1	1
Statement of account (Form 5498): Number of arrangements. Value of arrangement (beginning of year)	1,711,665	1,385,169	280,231	2,086	4,488 3,585	39,691	3.2	3.5	5.7	64.1	14.6
Contributions to the arrangement: Total: Number of arrangements	1,683,764	1,363,402	276,441	764 726	4,488 5,955	38,669	2.2	3.0	5.7	42.0 44.0	149
Regular contributions. Number of arrangements. Amount	1,679,871	1,360,683	275,267	764	4,488	38,669	2.2	2.5	5.7	42.0	14.9
Rollover contributions from other arrangements or other qualified plans: Number of arrangements. Amount	26,767 136,562	24,239	1,622	11	11	*906	16.9	17.9	70.0	11	1.1

Table 1.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, Taxes, and Statement of Account, by Type of Funding Arrangement—Continued

					Combinations			Coefficier	Coefficient of variation (Percent)	(Percent)	
Item	All arrange- ments	Individual retirement accounts	Individual retirement annuities	retirement bonds	of accounts, annuities, and bonds	Type of arrangement not reported	All arrange- ments	Individual retirement accounts	Individual retirement annuities	Individual retirement bonds	Type of arrangement not reported
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
Statement of account (Form 5498)—Continued Distributions from the arrangement, total	17,429	16,743	385	I	(i).	*302	27.1	28.2	53.4	- 1	
Due to: Age: Number of arrangements Amount.	5,018	4,766	.247	11	ş. (;)	11	43.2 53.4	45.3 57.2	11	11	1.1
Disability: Number of arrangements Amount	72,984	.2,984	11	11		11	11	11	1.1		
Death: Number of arrangements Amount.	9. 81.	9. 18	11	11	11	11	11	11		11	11
Other or not reported: Number of arrangements. Amount.	20,504	19,211	158	11	11	.592	17.9	19.0	ÏI	ΙΊ	11
Other: Number of arrangements Amount.	13,198	12,594	.280	11	11	.324	25.2 35.5	26.3	1.1		11
Not reported: Number of arrangements Amount	7,306	6,617	.421	11	11	.398	22.0 29.7	23.7	Î I	11	11
Rollovers to other plans: Number of arrangements. Amount.	2,333	2,282	.33	11	11	11	61.3	62.7 75.5	11	11	1 1
Net earnings or expenses added to or subtracted from the arrangement: Number of arrangements Net total	1,441,199	1,155,794	249,388	1,944	4,488	29,585	2.4	2.7	1.91	68.5	16.8
Net earnings Number of arrangements Amount.	1,036,987	932,490	76,670 37,322	1,921	713	25,193	2.8	3.0	11.0	11	19.0
Net expenses: Number of arrangements. Amount.	404,212	223,304 54,920	172,718 39,416	.23	3,775	4,392	4.8	6.5 8.9	7.3	11	30.1
Value of arrangement (end of year)	3,065,544	2		1,783		1-	2.6	2.8	8.2	53.6	16.9
Lile insulance cost. Numbrance of arrangements 206,240 Amount 19,100	206,240	119,945	78,229	.3	.2,680	5,361	22.6	9.3	10.7	1	38.7

Table 2.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040

[All figures are estimates based on samples—money amounts are in thousands of dollars]

						Business n	Business net income or deficit only	deficit only					
Item	All sources	Salaries and wages only	Sole proprietor- ship net income only	Sole proprietor- ship deficit only	Partner- ship net income only	Partner. Ship deficit only	Small Business Corpor- ation net income only	Small Business Corpor- ation deficit only	Net income from more than one form of business organi- zation	Deticit from more than one form of business organization	All other combinations of mations of net income and deficit from more than one form of business organications.	Both salaries and wages and business net income	Both salarres and wages and business defect
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
All Arrangements Number of arrangements.	1,873,750	1,018,701	188,626	3,025	37,808	.35	.38	ı	13.613	29.	12 666	454 883	136 846
Total compensation received by the participant: Number of arrangements Amount	1,831,629	-	r)		37,693	*35	ę.	11	13,563	.55	12,531	α	131,851
Contributions to the arrangement: Total: Number of arrangements Amount.	1,763,313				37,413			11	13,324	98.	12,463		126,186
Excess: Number of arrangements	112,415				*3,294	- 1 1	11	11	.648	34	632 312		13,122
Excise tax on excess contributions. Number of arrangements Amount	78,067	25,668	12,375	1,457	*3,020	1 1	П	11	.250	.37	*285		10,727
Penalty tax on premature distributions: Number of arrangements Amount	3,967	.2,596	.559	11	11	1.1	1 1	11	11	11	11	484 86	*327
Number of arrangements with prohibited transactions	4,426	*2,872	.295	I	1	ı	ı	I	ı	- 1	T	881	*378
Number of arrangements receiving transfers from qualified pension or profit sharing plans	46,847	32,949	889.	ı	116	I	Ì	I	I	ı	132	8,372	2,075
Number of arrangements receiving transfers from other arrangements	11,524	9,674	619	1	.48	ı	1	1	1	1	.190	615	372

Table 2.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

						Business n	Business net income or deficit only	deficit only					
Nem	All sources	Salaries and wages only	Sole proprietor- ship net income only	Sole proprietor- ship deficit only	Partner- ship net income only	Partner- ship deficit only	Small Business Corpor- ation net income	Small Business Corpor- ation deficit only	Net income from more than one form of business organi- zation	Deficit from more than one form of business organi- zation	All other combinations of mations of net income and deficit from more than one torm of business organications	Both salaries and wages and businesss net income	Both salaries and wages and business deficit
	(3)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Individual Retirement Accounts													
Number of arrangements.	1,510,307	818,036	146,978	2,118	32,366	.35	.38	1	10,221	.28	10,707	366,055	116,477
Total compensation received by the participant: Number of arrangements.	1,472,647 27,510,788	795,234 12,699,834	145,216 2,951,275	118	32,251 1,109,678	*35	*3,929	11	10,171	*55 *158	10,601	361,940 7,430,552	112,413 2,600,175
Contributions to the arrangement.													
Number of arrangements.	1,416,986	760,977 851,208	140,898	1,361	31,995	.35	*38	11	9,966	*30	10,506	349,661	106,838 127,287
Excess: Number of arrangements Amount	89,586	32,038 6,276	13,003	1,360	*3,019	11	11	11	.620	.38	259	27,460	11,747
Excise tax on excess contributions: Number of arrangements Amount.	61,625	19,574	8,119	1,169	*3,020	1 }	11	11	*222	*(1)	131	19,510	9,849
Penalty tax on premature distributions: Number of arrangements. Amount	3,769	.2,596	*553 *166	11	11		1 1		i I	11	11	.293	*327
Number of arrangements with prohibited transactions	4,404	*2,872	.289	I	I	-	ı	T	ı	1	1	864	*378
Number of arrangements receiving transfers from qualified pension or profit sharing plans.	40,906	28,875	.683	1	9.	l		1		-	*132	7,028	1,667
Number of arrangements receiving transfers from other arrangements	11,354	09'6	*543	I	*24	ı	I	1	ı		.190	615	332

Table 2.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

						Business r	Business net income or deficit only	deficit only					
item	All	Salanes and wages only	Sole proprietor- ship net income only	Sole proprietor- ship deficit only	Partner- ship net income only	Partner- ship deficit only	Small Business Corpor- ation net income only	Small Business Corpor- ation deficit only	Net income from more than one form of business organi- zation	Deficit from more than one form of business organi- zation	All other combinators of net income and deficit from more than one tom of business organi-zation	Both salaries and wages and business net income	Both salanes and wages and business deficit
	Ξ	(2)	(2)	(4)	(2)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)
Individual Retirement Annuitles	296,021	154,737	35,913	.878	4,838	ı	-	1	3,194	6.	1,731	76,011	18,502
Total compensation received by the participant: Number of arrangements Amount	293,178	153,628	35,879	*618	4,838 97,569	1.1	11	i i	3,194	11	1,702	1.3	17,573
Contributions to the arrangement: Total: Number of arrangements Amount	286,318 262,910	150,557	34,490 34,067	*875		11	1 1	11		ဖွစ့	1,729		
Excess: Number of arrangements	17,864 6,476	.2,025	3,670	.676	.275	11	11	11	11	9.0	*182		
Excise tax on excess contributions: Number of arrangements Amount	11,872	*3,498	2,492	.260	П	11	11	11		9	154		
Penalty tax on premature distributions: Number of arrangements Amount	. 68	11	11	11	11	11	11	1.1	11	1	11		
Number of arrangements with prohibited transactions	ĺ	1	ı	ı	1	1					ı	. 1	1
Number of arrangements receiving transfers from qualified pension or profit sharing plans	2,334	•1,393	ŝ.	1	•110	1	I	I	I	Ī	ı	.435	.391
Number of arrangements receiving transfers from other arrangements	•116	1	97.	ı	I	- 1	I	1	1	1	1	ı	.33

Table 2.1—individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

						Business n	Business net income or deficit only	deficit only					
lten	All sources	Salaries and wages only	Sole proprietor- ship net income only	Sole proprietor- ship deficit only	Partner- ship net income only	Partner- ship deficit only	Small Business Corpor- ation net income only	Small Business Corpor- ation defect only	Net income from more than one form of business organi- zation	Deficit from more than one form of business organi- zation	All other combinations of net income and deficit from more than one form of business organization	Both salaries and wages and businesss net income	Both salaries and wages and business deficit
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Individual Retirement Bonds													
Number of arrangements	10,376	6,131	2,132	I	64.	ſ	Ī	I	.31	1	Ī	1,741	.562
Total compensation received by the participant. Number of arrangements	10,365	6,131	2,126	l' l'	.4,971	11	11	1 1	.2,017	ìI		1,736	.262 .5,003
Contributions to the arrangement													
Number of arrangements . Amount	10,144	6,131	2,060	H	.25	11	11	[]	.31	11	11	1,605	.262
Number of arrangements	.533	11	.422	11	11	1.1	11	11	11	11	1.1	111	1.1
Excise tax on excess contributions: Number of arrangements.	1,720	11	1,720	11	11	H	11	11	11	11	11	11	1.1
Penalty tax on premature distributions Number of arrangements.	9.	11	9.	1	ΙΙ	1.1	11	11	1 1	11	1 1	11	U
Number of arrangements with prohibited transactions	9.		9.	ĺ	1	I	I	ı	ı	ı	ı	ı	1
Number of arrangements receiving transfers from qualified pension or profit sharing plans.	.130		ı	ı	1	I	I	I	ı	I	I	.130	ı
Number of arrangements receiving transfers from other arrangements	.24			ı	.54	ı	I	I	ŀ	ı	-	ı	ı

Table 2.1—Individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

Sources Sources Source Source Source Source Source Sources Sou							Business	Business net income or deficit only	deficit only					
65 50 5.50 do '5.50 d	Item	Ail	Salaries and wages only	Sole proprietor- ship net income only	Sole proprietor- ship deficit only	Partner- ship net income only	Partner. ship deficit only	Small Business Corpor- ation net income only	Small Business Corpor- ation defect only	Net income from more than one form of business organi- zation	-	All other combinations of net income and deficit from more than one form of business organization	Both salaries and wages and business net income	Both salanes and wages and business deficit
5500 5.5040 7.864		(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)
6520 6530 5.040 7.864 7.276 7.4131 11.589 1.139 7.139 7.139 7.131 7.1315 7.139	Combinations of Accounts, Annuities, and Bonds													
5 600	Number of arrangements	6,520		.564	-	.576	-	1			_	1	.703	437
7 500	Total compensation received by the participant: Number of arrangements Amount	6,520	•	*264		.4,243	11					11	.703	437
1.1315 1.1289	Contributions to the arrangement Total: Total: Auriber of arrangements.	5,608				*276	1 1						.696	327
1.3.5. 1	Excess: Number of arrangements Amount	1,313	•	11	Ιİ	11	11	1 1				11	11	5:
	Excise tax on excess contributions: Number of arrangements Amount	1,315			11	11	11	11				11	11	<u></u>
	Penalty tax on premature distributions Number of arrangements Amount	11		ΙÍ		1.1	11	1 1				11	11	11
	Number of arrangements with prohibited transactions	Ī	Ī		I	I	I	ı				1		!
	Number of arrangements receiving transfers from qualified pension or profit sharing plans	11.		ı	1	I	1	ı				1		.11
	Number of arrangements receiving transfers from other arrangements	٠.	ı	ı	I	1	ı	1				1		٠.

Table 2.1—individual Retirement Arrangements With and Without Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

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unts are in thous			
ed on samples-money amo			
estimates base			
(All figures are			

						Business n	Business net income or deficit only	deficit only					
llem	All sources	Salaries and wages only	Sole proprietor- ship net income only	Sole proprietor- ship deficit only	Partner- ship net income only	Partner. ship deficit only	Small Business Corpor- ation net income	Small Business Corpor- ation deficit only	Net income from more than one form of business organi- zation	Deficit from more than one form of business organi- zation	All other combinations of mations of net income and deficit from more than one form of business organic zation	Both salaries and wages and businesss net income	Both salaries and wages and business deficit
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Type of Arrangement Not Reported													
Number of arrangements	50,326	34,757	3,339	•29	.549	1	Τ	I	.167	I	.528	10,373	1,168
Total compensation received by the participant: Number of arrangements Amount	48,719 748,668	33,485 452,671	3,339	11	*249 *18,139	11		11	*167	11	*228 *4,365	10,069	1,166
Contributions to the arrangement Total: Number of arrangements	44,257	29,755	3,198	• 58	•249	I	ı	I	.162	ı	.528	669'6	938
Excess: Number of arrangements	3,119		44.	.28	4/8			1 1	8 8.4	1 11	191.		33 %
Excise tax on excess contributions: Number of arrangements	1,535		44.	.38	П	1 [11	1.1	,		- 11	120	::
Penalty tax on premature distributions: Number of arrangements Amount	124	TT	11	11	11		11	11	11	11	1.1	124	11
Number of arrangements with prohibited transactions	*17		ı	1	I	ī	ī	ı	1	ı	I	.17	ı
Number of arrangements receiving transfers from qualified pension or profit sharing plans	3,460	12,681	l	. 1	ı	1	I	ı	ı	l	I	677*	ı
Number of arrangements receiving transfers from other arrangements	*24	•24	ı	T	I	1	1	1	ı	1	Ī	1	1
Estimate should be used with caution because of the small number of sample returns on which it is based	I number of sample	a refures on which it	pased										

nate should be used with caution because of the small number of sample returns on which it

Estimate should be used with cauti-

Table 2.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040
| Its parts are entitled to samples—more, amount are incounted of others;

						Business n	Business net income or deficit only	deficit only					
lem	All sources	Salanes and wages only	Sole proprietor- ship net income only	Sole proprietor. ship deficit only	Partner- ship net income only	Partner. Ship deficit only	Small Business Corpor- ation net income	Small Business Corpor- ation deficit only	Net income from more than one form of business organi- zation	Deficit from more than one form of business organi- zation	All other combinations of net income and deficit from more than one form of business organization	Both salaries and wages and business net income	Both salaries and wages and business delicit
	(E)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)
All Arrangements Number of arrangements	1,763,313	951,465	180,910	2,264	37,413	*35	.38		13,324	96.	12,463	434,290	126,186
Total compensation received by the participant: Number of arrangements Amount	1,756,243	950,356 14,952,311	180,423 3,609,125	.632	37,409	.35	.3,929	11	13,324	*27	12,337	433,461	123,381
Contributions to the arrangement. Total: Number of arrangements. Amount	1,763,313	951,465	180,910	2,264	37,413 49,513	.35	*38	11	13,324	.39	12,463 16,938	434,290	126,186 148,688
Excess: Number of arrangements.	112,415	42,913 8,718	17,139	2,064	*3,294	1 1	П		.648	*34	632	32,451	13,122
Excise tax on excess contributions: Number of arrangements Amount	76,898	25,325	12,148	1,329	*3,020	11	1 1		.250	6.	.284		10,724 628
Penalty tax on premature distributions: Number of arrangements Amount	348	11	.102	I i	11	11	1.1	1.1	1 (11	1 1	.259	1.1
Number of arrangements with prohibited transactions	3,771	.2,872	.164	I	Ī	I	I	ı	I	1	I	681	.54
Number of arrangements receiving transfers from qualified pension or profit sharing plans.	16.984	10,059	.558	I	.115	I	1	1	l		125	5,255	872
Number of arrangements receiving transfers from other arrangements	9,310	7,638	619	I	.54	I	ı	I	1	I	.190	517	315
Footnotes at end of table													

Table 2.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Confinued

						Business n	Business net income or deficit only	deficit only					
Item	Ail	Salaries and wages only	Sole proprietor- ship net income only	Sole proprietor- ship deficit only	Partner- ship net income only	Partner ship deficit only	Small Business Corpor- ation net income only	Small Business Corpor- ation deficit only	Net income from more than one form of business organi- zation	Deficit from more than one form of business organi- zation	All other combinations of net income and deficit from more than one form of business organization	Both salaries and wages and business net income	Both salarres and wages and business deficit
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Individual Retirement Accounts	1 416 986	760 977	140 898	1361	31 005	35.	96.		9900	08.	10.506	340.661	106.838
Total compensation received by the participant:						3	3						
Number of arrangements	1,411,944	760,977	140,412	14	31,991	1,471	.3,929	1 1	9,966 300,663	108	10,408	348,832	104,566
Contributions to the arrangement Total: Number of arrangements.	1,416,986	760,977 851,208	140,898	1,361	31,995	.35	.38	11	9,966	.30	10,506	349,661	106,838
Excess: Number of arrangements Amount	89,586 29,891	32,038	13,003	1,360	.2,514	11	1 }	11	.620	.38	259	27,460	3,868
Excise tax on excess contributions: Number of arrangements. Amount	1,636	19,231	7,892	1,044	*3,020	11	1.1	11	.222	3	131	19,071	9,846 570
Penalty tax on premature distributions: Number of arrangements Amount	348	11	*89	11	11	11	1.1	11	11	11	1 1	*259	1.1
Number of arrangements with prohibited transactions	3,755	*2,872	*164	I	1	- 1	1	ı	- 1	1	ı	999	.54
Number of arrangements receiving transfers from qualified pension or profit sharing plans.	14,615	8,831	.558	ı	••	I	1	ı		ı	.125	4,291	805
Number of arrangements receiving transfers from other arrangements	9,187	7,638	.543		.24	ı	1	ı	1	1	.190	517	•275

Table 2.2—Individual Retrement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation lategore are estimated and Form 1040—Continued

| Indicate are estimated based on particles—morely amounts are in tropated of policy.]

						Business n	Business net income or deficit only	deficit only					
ltem	All sources	Salarres and wages only	Sole proprietor- ship net income only	Sole proprietor. ship deficit only	Partner- ship net income only	Partner- ship deficit only	Small Business E Corpor- ation net income only	Small Business Corpor- ation deficit only	Net income from more than one form of business organi- zation	Detent from more than one form of business organi- zation	All other combinations of met income and defloit from more than one than of business organization	Both salaries and wages and business net income	Both salarres and and wages and business deficit
	(£)	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Individual Retirement Annuities Number of arrangements	286,318	150,557	34,490	*875	4,838	ì	-	Ī	3,165	9	1.729	72.629	17.821
Total compensation received by the participant: Number of arrangements.	284,319	149,448	34,489	*618	4,838 97,569		1 1	11	3,165	11	9	5,1	17,289 340,735
Contributions to the arrangement. Total: Number of arrangements. Amount.	286,318 262,910	150,557	34,490 34,067	*875		11	11	1.1	3,165	9.0			17,821
Excess: Number of arrangements.	17,864 6,476	.6,981	3,670	.676	.63	11	11	11	11	9.6	182	4,681	1,327
Excise tax on excess contributions: Number of arrangements. Amount	11,868	*3,498	2,492	.257	11	11	11	1		9.	153	4,552	844 56
Penalty tax on premature distributions: Number of arrangements.	1.1	1.1	11	1.1	1.1	11	1.1	1.1	11	11	11	ΙΊ	1.1
Number of arrangements with prohibited transactions	1	Ī	I	Ì	T	- 1	1	I	l	ı			1
Number of arrangements receiving transfers from qualified pension or profit sharing plans	.1,345	11,118	1	Ī	110	ı	ı	I	1	1	ī	19.	.20
Number of arrangements receiving transfers from other arrangements	•116	ì	94.	1	1	I	I	I	ì		I	1	.33
Footnotes at end of table													

Table 2.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

[All ippers are cannets based on samples—mores arrowner amounts are infrastricted of cidents]

						Business n	Business and moram or definit only	deficit only					
Item	Sources	Salaries and wages only	Sole proprietor- ship net income only	Sole proprietor- ship deficit only	Partner- ship net income only	Partner- ship deficit only	Small Business Corporation atton only	Small Business Corpor- ation delicit	Net income from more than one form of business organi- zation	Defect from more than one form of business organi- zation	All other combinations of met income and deficit from more than one form of business organization zation	Both salarres and wages and businesss net income	Both salaries and wages and business deficit
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Individual Retirement Bonds	4	Ç,	0000										
Number of arrangements.	10.		2,000	ı	00	Ī	Τ	l	5		Γ	c04,1	797
Total compensation received by the participant: Number of arrangements Amount.	10,144	6,131	2,060	11	*55	11	11	11	.2,017	11	11	1,605	.262
Contributions to the arrangement Total: Number of arrangements.	10,144	6,131	2,060	I	99.	ı	ı	1	.3	ı	I	1,605	•262
Amount	12,582		2,829		.83	I	1	T					
Number of arrangements	.533	11	.422	11	11	11	1.1	11	1 1	11	11	111	1.1
Excise tax on excess contributions Number of arrangements. Amount	1,720		1,720	11	11	11	11	11		11	1	11	1.1
Penalty tax on premature distributions. Number of arrangements Amount	11	11	11	1.1	11	11	11	11	11	11		1.1	1.1
Number of arrangements with prohibited transactions	-	ı		1	ı	I	ı	J	ı	1		ı	ı
Number of arrangements receiving transfers from qualified pension or profit sharing plans.	.125	1	ı	I	1	ı	I	ı	I	ı	1	.125	ı
Number of arrangements receiving transfers from other arrangements		ı	-	1	ı	ı	i	ı	1		I		1

Table 2.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

|All spurs are sele

						Business n	Business net income or deficit only	deficit only					
ltem	All	Salaries and wages only	Sole proprietor- ship net income only	Sole proprietor- ship deficit only	Partner- ship net income only	Partner ship deficit only	Small Business Corpor- ation net income only	Small Business Corpor- ation deficit	Net income from more than one form of business organi- zation	Deficit from more than one form of business organi- zation	All other combinations of net income and deficit from more than one form of business organic zation	Both salaries and wages and bunness bunness net income	Both salarres and wages and business deficit
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Combinations of Accounts, Annuities, and Bonds													
umber of awangements	5,608	*4,045	.564	T	.576	ı	T	I	1	I	I	969.	327
otal compensation received by the participant; Number of arrangements Amount:	5,608	*4,045	*264 *6,679	11	.276	11	11	11	11	11	1 1	.656 .6,644	327 9,495
Contributions to the arrangement: Total: Number of arrangements.	5,608	.4,045	.264		*276	1	l I	1 1			1 1	.696	327
Excess: Number of arrangements.					2			11	11		11		
xeise tax on excess contributions: Number of arrangements. Amount	1,315	1,298	11		1 1	11	11	11	1 [11	11		11.
enalty tax on premature distributions: Number of arrangements	11	11	11	11	ÌI	11	()	11	11	1 (11	11
lumber of arrangements with prohibited transactions		ĺ	I	I	- 1	ı	1	ı	ı	'	1	1	t
lumber of arrangements receiving transfers from qualified pension or profit sharing plans	.11	1	1	ı	İ	1	ł	ı	1	-	l		41.
lumber of arrangements receiving transfers from other arrangements	٠.	1	ı	1	1	Ī	T	T	1	1	I	'	٠.

Table 2.2—Individual Retirement Arrangements With Contributions Paid by or on Behalf of Participants: Compensation, Contributions, and Taxes, by Source of Compensation Reported on Form 1040—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)	nounts are in thou	isands of dollars)											
						Business n	Business net income or deficit only	deficit only					
ltem	All sources	Salarres and wages only	Sole proprietor- ship net income only	Sole proprietor- ship deficit only	Partner- ship net income only	Partner- ship net deficit only	Small Business Corpor- ation net income only	Small Business Corpor- ation deficit only	Net income from more than one form of business organi- zation	Deficit from more than one form of business organi- zation	All other combinations of net income and deficit from more than one form of business organization	Both salaries and wages and businesss net income	Both salaries and wages and business deficit
	(E)	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
Type of Arrangement Not Reported	1000			•					•		900	009	ŝ
Number of arrangements	762,44	59.755	3,138	97	243	I	l	I	791	Γ	977	8,088	939
Total compensation received by the participant: Number of arrangements.	44,228 666,906	29,755 383,506	3,198	11	*18,139	TT	ÍΙ	П	*3,937	11	*228	9,699	937 21,937
Contributions to the arrangement.													
Number of arrangements Amount.	44,257 47,505	29,755 32,022	3,198	.28	*249	ΙĪ	11	11	162	TT	.228	9,699	938 750
Excess. Number of arrangements Amount	3,119	*2,596	***	.28	11	11	11	11	• .6	11	191	*199	.33
Excise tax on excess contributions: Number of arrangements	1,535	*1298	44.	.1	11	11	11	11	.38	11	11	.120	÷:
Penalty tax on premature distributions. Number of arrangements Amount	11	11	1 1	1.1	11		ΙÏ	11		11	11	11	11
Number of arrangements with prohibited transactions	.17	1	ı	ı	ı	ı	1	1	I	1	ĺ	.17	ı
Number of arrangements receiving transfers from qualified pension or profit sharing plans	.882	•110	Ï	ı	i	İ	ı	I	1	1	1	*772	1
Number of arrangements receiving transfers from other arrangements			ı	1	1	Ι	1	ı	ı	1	I		1

Fishmate should be used with caution because of the small number of sample. Less than \$500

Table 3.1—All Individual Income Tax Returns With Individual Retirement Arrangements: Contributions, Taxes, and Adjusted Gross Income, by Size of Adjusted Gross Income prount are a household of obby!

	Returns with	Returns				Size of a	Size of adjusted gross income	income			
ltem	and without adjusted gross income	with adjusted gross income	\$1 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)
Number of— Returns Arrangements	1,723,982	1,720,686	41,962	179,634	284,643	299,994 325,381	767,150 850,378	123,803 142,193	23,151	277	72 82
Adjusted gross income less deficit	44,793,908	44,862,388	149,214	1,416,122	3,617,110	5.267,209	22,622,218	8,019,890	3,470,883	179,493	120,250
Total income tax	8,343,807	8,343,610	5,884	36,692	329,172	599,498	3,688,784	2,132,850	1,328,711	93,149	68,870
Contributions to the arrangement. Nortal Nortal Amount Excesses	1,763,313	1,760,293	38,810 26,872	175,724	280,003 257,469	303,527 321,323	802,430 997,217	133,908	25,520 36,455	296	75
Number of arrangementsAmount	112,415 37,162	110,599	14,288	21,365	16,800	19,652	34,515	3,517	447	10	44
Excise tax on excess contributions: Number of arrangements. Amount	78,067 2,082	76,774	8,425	13,945	9,778	15,650	26,488	2,113	365	(3)	3
Penalty tax on premature distributions. Number of arrangements. Amount	3,966	3,966	11	.237	.365	.41	*3,287	.31	11.	11	1 1
Number of arrangements with prohibited transactions	4,427	4,427	1	.52	•508	.405	*3,285	.156	.21	ı	ı
Number of arrangements receiving transfers from qualified pension or profit sharing plans	46,847	46,834	*3,282	*3,085	968'6	5,506	19,642	4,351	1,032	33	7
Number of arrangements receiving transfers from other arrangements	11,525	11,524	*34	*322	*3,172	*2,414	4,712	620	247	3	1

the should be used with caution because of the small number of sample returns on which it

Table 3.2—Joint Returns With Separate Individual Retirement Arrangement for each Spouse: Contributions, Taxes, and Adjusted Gross Income, by Size of Adjusted Gross

Item and without advised gross gross gross gross ground gross ground	_	7				Size of a	Size of adjusted gross income	income			
		with adjusted gross income	\$1 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
		(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)
ts	149,768 299,536	149,699	.343	1,784	16,610	25,387 50,774	83,228 166,456	18,390	3,898	98	20 10
come less deficit.	5,105,984	5,108,246	1,240	13,049	219,147	450,434	2,576,281	1,200,031	588,560	31,003	28,501
-	,090,612	1,090,612	.265	393	18,784	53,863	423,474	328,033	231,287	16,519	17,994
ns to the arrangement. or of arrangements	284,661 322,930	284,523 322,798	.235	2,786	30,328 24,538	47,152 45,537	161,256 194,745	34,636 45,482	7,568	91	32
	5,753	18,001	က် အ	.586	2,123	5,464	8,363	1,272	184	4 10	1.1
Excise tax on excess contributions: Number of arrangements Amount: 12,	216	12,951	(;).	.250	1,572	4,120	6,035	790	174	3	1.1
Penalty tax on premature distributions: Number of arrangements. Amount	9.0	9.8	11	1.1	11	1 1	11	ÎΙ	9.6	11	11
Number of arrangements with prohibited transactions.	1	1	1	1	Ι	1	1	ı	1	1	1
Number of arrangements receiving transfers from qualified pension or profit sharing plans.	7,051	7,051	1	1	*2,218	.1,848	2,022	747	201	15	ł
Number of arrangements receiving transfers from other arrangements	419	419	Ī	ſ	.56	1	.93	172	86.		1

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*Estimate should be used with caution because or 1 see than \$600.

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000	Determ for Individual	Form 5139 (1976) This Page Is Not Open to Public Inspection
P256	Betirement Savings Arrangement	Attach Copy B of Form 5498 here
Department of the Treesury	(Under Sections 408 or 409 of the Internal Revenue Code) Only This Side of Form is	Your Social Security Number
MORTON DOVERSE SAFRICE		3 If filed by surviving spouse or beneficiary of an individual who created this returement savings arrangement check here >
If you have establic form to your individual for contributions to you excess of your allowal when you receive a di	If you have established a retirement sowing arrangement you must consciously the Tea I to distribly this form to your included increase the return of mit QLD in addition (QLD is you claim a solution on your form QLD for centrolations to your restiment savings arrangement, complete Part III. (2) if you have music constitutions in excess of your distribution to the trivial your retirement savings arrangement which is not due to a dissibility, a retirement you greate a distribution from your retirement savings arrangement which is not due to a dissibility, a retirement.	and the control of th
contribution to anothe under a divorce decre structions to determin	contribution to another plan or returnent savings rarangement, or the transfer of an amount to a former spouse under a divorce decree, you must complete Bart Y; (4) if you are 70½ or older on the last day of the year, see in- structions to determine if you are required to complete Part Yi.	5 (a) II, daming the year, you received a distribution of your entree account from a quantitied persons, profit soming or stock borage but because entre (b) your entreger demographed of your programment certification to your strengthenest better free in entremated the but, and you but substracted (orded over) auch distribution to your strangement certification.
Neme		(b) If you checked (a) did you transfer the entire amount of the distribution (test any amounts you contribute to the qualities that the contribute of backers instruction) by your arrangement which distribution to the 2014/10 ft (a)(c)) apply as and you reserved such distribution (or 12/27/10 ft (a)(c)) apply as and you reserved such distribution proof to 11/27/10 ft
Address (Number and street)	Q.	Month Day
City or town, State and ZiP code	P code	(w) Name of trustee or insurance company to which the transfer was made (if bonds were purchased state "Bonds") P
		(d) (i) if it is not not inside yets you receive a distribution by the other pure reprinted in the major of personal per
Team Individua	If you are not required to the a rorm town cheek here.	your 1974 or 1975 income tax return, to an arrangement and (C) ALL apply.)
1 Type of individual ret	Tone of individual retrement savings arrangement:	(u) If (0)(t) is "Yes," and you have received such relund or credit for such tax paid eater. Menth Day Year (A) Date refund or credit received
(a) Individual reti	Individual retirement account	(B) Date refund or amount of credit was contributed to your retirement savings arrangement
(b) Individual retirement annuity	Individual retriement annuity	6 If, during the year, you transferred any funds from one retirement savings arrangement to another retire. March Gay Year
2 Were you dunng any	part of the year an active participant in a qualified pension, profit sharing or stock bonus	ment savings arrangement, enter the date of transfer here
plan, including a qua account or under a g (Volunteer firemen an	Dahn, misuaga da dalamen kang tirki Luj plani, or were yau concern outed a sectoral or custorial a secondr or under a government retirement plan other trans the Social Security or Raiload Retirement Acts. Yes No Volunteer fremen and military reservats see specific unstructions for Inte 2).	7 If, during the late year convered by this form, you have extered with a prohibbled transaction under actions 4935 or betweed any amount from your exterement showly surrangement or pledded any part of your among the steam by the A beat, beet a
Under penalties of perjury, I detare knowledge and belief it is true, correc	The star process of executions and our process of the star of the	Computation of Allowane annual transmissions of the Allowane State of the Allowane A
	- Wanner de	8 Wages, 10 and other compensations from East Interpretation for a joint return of and interpretation of spouse) (See definition 8 in the instructions for the meaning of compensation).
Your signature	010	9 This is as a STLOM, which are that of the original to the strength and a STLOM, which are the strength and a STLOM, which are the strength and a STLOM, which is the strength and a STLOM, which is the strength and a STLOM, which is the strength and a STLOM, which is the strength and a STLOM, which is the strength and a STLOM, which is the strength and a STLOM, and a STLOM, and a strength and a STLOM, and a STLOM, and a strength and a STLOM, and a strength and a STLOM, and a strength and a sTLOM, and a strength and a sTLOM, and a strength and a sTLOM, and a strength and a sTLOM, and
Preparer's signature (other than taxpayer)	than tappayer) Prepare's destribution number Date (see General Instruction B)	11 Allowable ordustrion, lesser of line 9 or line 10 (enter here and on Form 1040, line 40a)
Property address and 719 rate	0.00	12. Tax on excess contributions (see Part IV of the Specific instructions if Part III, into 10 exceeds line 11). Enter III, the trom workshell reter and on Form 1400, line 61.
	Form 5329	 Tax on prematura distributions (see Part V of the Specific Instructions if you received a distribution from your returners assurgs armingtoners before you have attained age 59/3). Enter tax from worksheet here and on from 1040, line 57.
		PTAVI Tax on Undistributed Retirement Accounts and Annuities (See Instructions before completing this Part.)
		14 Tax based on current year distribution mathod, see worksheet in instructions
		15 Tax based on aggright distribution meltious, see worksheet in instructions 15 Tax due, tesser of time 1 der 15, enter here and on Form 1040, in your total for line 62 On the dotted line to the left of the line 62 anny space and 9792 tax," and show the amount.
		S UL GONDOGO PROTIS GRACO-CATALITY ELL LI MANY

returement savings arrangement as first day of the year on Form 1040,

Instructions for Form 5329 1976 Department of the Treasury Internal Revenue Service Return for Individual

Cautian: There is a penalty for failure to file this return by a individual who has an individual retinement account individual retinement annuity.

etirement Savings Arrangement

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> references are to the Internal Revenue Code unless otherwise specified) Section

General Information

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This from is also to be used to notify the infernal Revenue Service of the completion of the two step retreative rollover under Public Law 94–267, which permits at free rollovers in the event of plan termination. See specific maturation 5(9)

Compensation. — Compensation is wages, selente, or professional and other amounts received for per services actually rendered including.

Definitions

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If you have any questions about your first you have any question \$90, Tax Inmatter on individual Retirement Savlogs. Programs, or contact any Internal Revenue Service office.

To he second those of indiserve centre-bution may secure when you receive a distri-ment of the secure of the secure of the production of the secure of the secure of the busine to analyse a secure of the secure business of the secure of the secure of the secure to find the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure to the secure of the secure of the secure to the secure of the secure of the secure to the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the secure of the next and the secure of the secu

O. Probleted Transcation — Ropebbed transactions are certain transactions be breen an individual of the Beneficiary and his arrangement. Such transactions, will smallly by chief to testing an arrangement ment as of the furt day of the classifier from your arrangement or indicate from your arrangement or indicate from your arrangement or indicately using the assist or incine to your arrangement as a basis or ordered by our arrangement. Pledging of Account. ú

Specific Instructions

(1) If, during the taxable year of the in-dividual for yides benefit in individual re-tinement account is established, that indi-vidual uses the account of any portion thereof as security for a lean, the portion to used is treated as being distributed to that individual.

Line 2.—1 you cheek "ves" you are not idepte to take a deduction for your contributions along the year. On your small set in the control of

(2) If, during the tarable year of the revioudual for whose benefit an individual set whose benefit an individual set and or any ordered setablished. That in animuty contract as security for a loan, the animuty contract as security for a loan, the that value of that contract is treated as being distributed to that individual. Such distributions are taxable and are to be reported on form I lody, lines \$6.45o. In the individual is not \$69', at the time the arrangement is pideged, such distributions are subject to the tax on pemature distributions—see specific instructions, Part VI.

Neer, (b) A member of a reserve com-ponent of the armed forces or the national guards in our considered to be an active pathogant in a government plan for a bar-anie year soldy resupace her a member and year soldy resupace her a member guard unit unless he has served in access of 90 cays on active duty (other tran active duty for training) during the year.

General Instructions

(1) Any person who has an individual re-troment account or individual reletioning an animary weighter or not alway contribution was made during the year must like form \$329. This form must also be fixed by the surro-ing sticuse or other surroung beneficienty of such preson as I long as there is a balance remaining in the account. Who Must File.

(b) The distribution from the plan must meet one of the following sets of erroum-stances:

(2) Any peeson who has purchased in dividual retirement boxes and as claiming a defourtion on ins or have removed that the time, form follow, or is label for the law on excess contributions or the law on prema-bords, may the form \$3229.

Your employer terminates the plan and your entre interest in the plan is paid to you during one haable year on account of the termination (complete discontinuation of congele discontinuation of the termination of a profit sharing or stock brothes plan is considered a termination of a plan!) or in the plan in a fumpsum destination of a plan!) or the plan in a fumpsum destination.

(3) Any person who is nothying the Internal Revenues Service that he or she has made or hast falled to make the contribution of the two step payment authorized under Public Law payment authorized under Public Law maturchion Rels and 63 and

B. When and Where to File.—Form 5329
Forth Libb. 4 the way of the file of high and place for flags
from 1040, refuding, any activations. Thereof Ton 5499 Streams of Account Account of Account of Account of Account of Account of America, will be given to you by the trivite, custoden or next once company responsible to your armingment. Copy 8 of from 5598 should anigement. Copy 8 of from 5598 should

If you pledged any part of your arrange ment as security for a loan, see definition £. to an individual requesting decount fee of or troutions of your enter interest must (1) on the completed within each of your bashle for years, (2) be transferred within fluty days to a strength and a strangement and a qualified gain that has been terminated or a qualified gain that has been terminated or a qualified gain that shows the plant to which the imposs has completely as plant to which the imposs has completely as discontinual missing controlled. the lide at an inference for forms (\$25) or the lide of the lide o

Note: Any distributions received from any errangement are to be reported as other income on form 1040 line 36 except. (2) Excess current year contributions returned before the due date of your income tax return for such year. (3) Amounts transferred to a former spouse under a divorce decree (1) Rollover contributions plan or arrangament. Secural Refer for Exchanges Received on or Attack July 4, 1974 cut Relevand on Attack July 4, 1974 cut Relevand on Attack July 200 cut Relevand on Attack July 200 cut Relevand July 4, 1974 cut Relevand on Attack July 200 cut Relevand on Attack July 200 cut Relevand Cut Relevand

to another

(4) The cash value of any annuities de-noted in box 3, Form 5458 by an esterisk (*). See Financial Worksheet instructions (column (e)(j) for further informabon on such annuities. Line B.—Enter wages, tips, and other compensation as described in definition B. Do not include earnings of your spouse. Vectors handle as trainer in other of the control o

Live 10.—Inter a lyper coordinations and the acceptant of (1) for a part with the acceptant of (1) for a part with the acceptant of (1) for a part with a part wit Line \$(d).—Only complete line \$(d)(l) and (ii) if you handled the transfer of your distribution to a retirement savings arrangement as described in the preceding paragraph.

When I've contribution to your find that is contributed to your inductions returned second to an 10% or 10%

(ii) An enriculation was participation in poperment plant in based obley upon his activity as a colonetre relegibler and a whose accrued benefit as of the beginning of the transible year is of the beginning of the transible year (iv) and in a punge in the annuty hashe the amountant in reaches age 65 is not considered to be in active age 45 is not considered to be in active age participant in such a government or plant for the transible year.

Line 4.— A position two one of the control of the c Letter 8(b)—A unique mission to the bit is traditioned by a transferred to your arrangement in the bit is traditioned by the bit is traditioned by the bit is traditioned by the bit is traditioned by the bit is traditioned by the bit is traditioned by the bit is traditioned by the bit is traditioned by the bit is traditioned by the bit is the bit is traditioned by the bit is the bit

Line 7.—If you entered into a prahibited transaction debenbach D. check the box previded, If you checked the box and were not yet ago 59½, as of the first and were not yet ago 59½, as of the sorm you complete Part V. Also, enter the total value complete Part V. Also, enter the total value

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overnation due to termination of em-individuals. The amount of the distribution you roll y over to an arrangement is not includible in a your income.

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Part IV.—Excess Contributions Tax for Retirement Savings Arrangements—Worksheet

If you have construed refers the your vor has year most to your screening than it is not sell-locked as a defici-tion (i.e. from \$329 Part III, me to Teaceast Inn 1) you may have a menses contribution subject to he, Compiled my following worksheft. The is computed on line 6 of the worksheet should be carried forward to Form \$329, line 12 and Form 100, line 6). you owe any excess contributions tax, attach a facsimile of this worksheet to the Form 5329 that you file with the internal

Total axcess contributions (add lines 1 and 4) . . .

Part V.—Tar on Prenature Distributions—Worksheit par statistics are 55% complete the following work-men you received a distribution through among manufactures and statistics of the following work-ment 27% has computed on time of the worksheit should be carried forward to from 535% line 13 and form 1040, Excess contributions tax (the lesser of 6% of line 6 or 6% of the value of your arrangement on the last day of 1976). Einst tax on Form 3329, line, 12, and Form 1040, line 61.

1 If you entared into a prohibited transaction as described in definition D. borrowed any amount from one of your notive duals interneents or prolégied as up part of no en or your individual retirement annuity confracts enter 40% of the value of the particular account of annuity software.

The terr by of a text secure of the decision of many and the properties of the Many of the text of the Many of the text of the Many of the

Enter 10% of the amount from your individual retirement savings accounts that you pledged as security for a loan 4 Total tax—enter the total of lines 1, 2, and 3 here and on Form 5329, lina 13, and Form 1040, line 57, (See instructions below for credits against lax.)

Tax on Premature Distributions—Worksheet

In the space beginn time 4 enter the control and a sound appear on line 4 if no crefals were used to rection sets fax. Then ist the unused credit that an baing used to reduce the tax on premature dis-ributions. Supract the folial of these cred ist from the last and enter the result (not below zero) on form \$259, line 13 and on form 1004, line \$7. The following it an example of such a computation. annutues. See sections 35 through 50 for the order of application of these credits. Total of lines 1, 2, and 3 Less credit for the elderly \$15, purchase of a new principal residence credit \$500. 4 Total tax Against the Table Cooker for a make any entries with regard to this par-ticular arrangement on lines 2 or 3. The many of the ma

You must start eceiving a distribution of your individual retirement account or annuity by the last day of bayear in which you at law age 770 kg, Sout Individual and prefer (a) the entire interest in your account. (b) has annuity and add many goat the out the or the lares of you and your spouse, (c) in approximately explicit parties of the spouse and the spouse an Part VI.-Tax on Undistributed Individual Retirement Accounts and Annuities

You may be liable for the excise tax on the undistributed funds in your individual retirement account or annuity in the year you reach age 701% and any succeeding year it: you do NOT receive any distribution from your account or annuity during the year, or ε

(ii) you are receiving distributions which are not being made in approximately equal payments over one of the are decided of time mentioned in tent (or (0) of the preceiving Josephalia.)

II (i) or (ii) of this pagegraph apply to you complete the workshed below.

Norksheet for Tax on Undistributed Individual Retirement Accounts and Annuities A. Current year distribution method:

•	A value of your account. / annuity as of the first day of this year.	
	2 (e) Multiple from Table I or II below, whichever is applicable	
	(b) Number of years since the last day of the taxable year in which you became age 70%	
	(c) Adjusted life expectancy multiple (line 2(a) less 2(b))	
	3 Minimum required distribution divide line 1 by line 2(c) and enter the result hare	
7	4 Amount actually distributed to you from your individual retirement account/annuity this year	
٠,	5 If line 3 is greater than line 4, entar the difference here, otherwise enter zero	
•	6 Tax on undistributed amount (50% of line 5). Enter hera and on Form 5329, line 14	
œ	B. Aggregate distribution method:	
_	7 Total of all mannum annual amounts required to be distributed starting with the year you reached 70% through the end of this year	
	(complete line A.) through 3 for each year starting with the year yeu reached ago 70½. Enter total of all lines A.3 here)	
39	8 Total of all distributions made starting with the year you reached age 701/5 through the and of this year	
•	9 If line 7 is greater than line 8, enter the difference hare, otherwise enter zero	
¥١	10 Tax on undistributed amount (50% of line 9), Entar here and on form 5329, line 15	
•	The vilue of your eccount may be obtained from box 1. Form 5490	

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Table 1

Owere of Individual Retrement Arangement Multiple Female Multiple 15.0 Multiple 15.0 Multiple 12.1		
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y Joint Life and Last Survivor Annuities—Two Lives—Expected Return M	be used only in cases when payments are over a period of time listed in (d) abov	
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Owner of Individual				₹	Se of Spi	uj) esno	year you	pecame	3ge 701	6)			
Retirement Arrangement	61	62	53	3	8	69 69 69 69	29	38	69	02	7.1	72	-
Female-Multiple	21.6	21.1	20.7	20.3	19.9	196	19.2	189	186	18.3	180	17.8	=
Male-Multiple	23.0	22.4	218	21.2	202	202	19.7	19.2	187	183	17.9	17.5	2
Owner of Individual						ž	of Spor	93					
Retirement Arrangament	74	7.5	92	11	78	79	8	83	28	83	2	8	
Female-Multiple	173	171	169	16.7	166	164	16.3	16.2	16.0	15.9	15.8	15.8	
Male-Multiple	167	164	191	15.8	155	15.2	14.9	14.7	14.5	14.3	14.1	139	
***************************************	-	-	-	l	}	l	l	l	1	l	l	l	- {

Financial Worksheet

If you have north that can amagement you may wan't to use the following schedule to aggregate the information on all the forms \$450 secure of you.

Colonia (Linch, Arelia all conscious) and you have a present the studies to a part of the size of

financial Worksheet (Attach this Worksheet to Your Retained Copy of Form 5329 for Your Records.) Jet Each Account or Annuity Separately-Ust All Individual Retirement Bonds es One Account

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	(a) Name or	f trustee or Insurance	(a) Name of trustee or Insurance company (if applicable)		(b) Employer Identification (c) Value of accounts at number (if applicable) beginning of the year	(e) Value of accounts at beginning of the year
	(d) Amount of	(e) Amburtt during th	(e) Amount of distribution or bonde redeamed during the year (See Instructions above)	redeamed a ebove)	O Amount of company	te thruscope of economits at
	the year	(i) Amaity	140 OSM	column () and (iii)	for the year	and of the year
Totals 🔻						

contributions" were made during the year put an exterisk (*) before the total in column (d). A U.S. GONDBOOTH PARTING CITICS STR.-O-210-177 SHID If ony "rellaver Page 4

Page 3



Instructions for Participant (All references are to the Internal Revenue Code)

Cough In our age annious to from 2229. Petrus het holonole in Benevierer Sampa Arragemen annious Topia annious anniou

portion thereof, the amount so predged must be included in income If Box 3 contains an asterisk (*), you have received 3 dis-

If the 2 country an absolute, by the Percent of the country of the Country of th

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(All references are to the Internal Revenue Code)
For institutions, on this this form and furnishing copies
for institutions on finite this form and furnishing copies
Summary and Transmissed to Intervalent Restricted Antinge
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instructions for Issuer

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Box S.—Enter the total value of the account on the last day of the basable year. The valuation method is the same as the instructions for Box 1.

lang — Length was manufact of contributed in Rous and a Band — Length was manufact of contributed in Rous and contributed in Rous and a second manufact of the manufact of the manufact of the contributed in Rous and the manufact of the angle and the first and the contributed in Rous — Twens a particular research additional before age 50; seek the applicant below, entire first president and the manufact of the contributed in the

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29 Business Income or (loss) (attach Schedule C)	30e. Net gen or (loss) from sale or exchange of cepital essets (ettach Schedule D)	b 50% of capital gain distributions (not reported on schedule U—see page 10 of instructions). 31 Not aske of force from Supplemental Schedule of Gains and Losses (ettach Form 4792).		b Fully taxable pensions and annuities (not reported on Schedule E—see page 10 of Instructions)	33 Farm income or (loss) (attach Schedule F)	State income tax refunds (alendard deduction—others are pass to at instructions.)				Tretal Land brown 29 through 363 Enter have and on line 12	Statt Adjustments to Income	Mountain Catach Form 30031	Emolouse husbase expense (attach form 2106)	53 Employee business expense (excess) commerced from attached from 5329 Part III	Symbolic to an injurious featurement when the second some second some second some second some second some second some second second second some second secon	b Payments to a Reogn (H.R. 10) retirement plan Content of an area of annually for premature withdrawal (see page 12 of instructions)	Total (add lines 38 through 41) Enter here and on line 14	P. T. II. Tax Computation	Adjusted gross income (from line 15c). If you have unearned income and can be claimed as a	dependent on your parent's return, check here ▶ 🔲 and see page 9 of instructions	44.9 If you itemus deductions, check here 🕨 [], and enter total from Schedule A, lete 40, and attach Schedule A	uction—if you do not itemize deductions, theth here . and	ed 2 or 5, enter the greater of \$2,100 ON 16% of tine 43—but not more than \$2,800 or 1 or 4, annual to account of \$1,00 ON 16% of time \$3—but not more than \$2,800.	_	 3, enter the greater of 31,000 UN 10% of the 35—but not more than \$1,400. 5, where it is 44 from time 43 and enter difference that not less than 2000. 	Multiply total number of exemptions claimed on line 61 by \$750	Taxable income. Subtract line 46 from line 45 and enter difference (but not less than zero)	 If line 47 is \$20,000 or less and you did not assesse your income on Schadule C, or ligure your tax on form 2555, Exemplain of Income Earned About the 	would have that habble Enter tax on line 16 and chick appropriate box	Il line 47 is more than \$20,000, figure your fax on the amount on line 47 by using Tax Bate Schedule X, Y, Z, or il applicable, the affersative tax from Schedule	O income averaging from Schedule G, tax from Form 2555 or maximum tax from form 4726 tablet tax od line 16 and check appropriate box	CALCULUS CAROLIES	Credit for the elderly (attach perindules work)				Work Incombine (WIN) Credit (attach Form 4874)		Total (add lines 48 through 53) Enter here and on line 19	STAV Other Taxes	Tax from recomputing prior year investment credit (attach Form 4255)	Minimum tax check here and sweet rolls account to the concentrative distributions from attached form \$329. Part V	Serf employment tax (attach Schedule SE)	Security tax on the income not reported to employer (attach Form 4137)	The olderted employee social security tax on top (from Forms W-2)		CALCOS CONTINUES OF THE PROPERTY OF THE PROPER	Total (add lines 55 through 61) Enter here and on line 21		Control of the Application of the Application of the Atmost many amore are not a feetback one	63 EXCESS FIG.4, RRING, OF FIG.4) RRING (as writingly below the tripopher and page 13 or members of fall and fig. 13 or members and interesting of fall and fig. 136).	Credit for received tak on special rates, normanisty appoints and participating on (allower room ways).	Credit from a Regulated Investment Company (attach form 2432)
8					.,	6	32	1 %		37		92	2 2	5 6		2 2		246	43 Adj	Ď	449 11	en D	t t		46. 6			• If low	JROA.	• It In	0		8 9	8	3 2	1 2	1 2	1	z	g.	50	8 5	3 2	8 2	\$ 5	3 2	5	62	ŀ	1 3		•	8
	Your social security number	Spoure's sociel security no.						,,,,	Enter	1	8	1		_	_		42		Math. If you check the "yes" 43	the he reduce your telest					-	1 9	47					Dox on line 3 is checked	page 10 of instructions)									272.40	All the state of t					62		_		Piete	
	social security number	Car Day and Marketine	see page 5 of Instructions.	Occur Yours		Yourself Spause Enter number of		,,,,	Ewtor	A January 1		1			the first description (as formed better for formed on the section)	have received \$730 by YOU II 100% By OTHERS MAN	attle ALL. I'd department.		Yes No with it you ches by 'Yes' 43	Yes /// No this is reduce year telest	6	100			100	14	159			15c	Schedule D	N 4 orm 4726 10	of a 17c cage 10 of feetructions)	8	19	8	21	22		Cull with this estum. Write	Check or money ender and	Revenue Service.	P 24	24		*		62		_		Propertie aufrabare land employer's rates, if any) Date	
	Your social security number	Car Day and Marketine	see page 5 of Instructions.	Occu- Yours >				bread width upon	Ewer	A Journal		e Age 65 or older, T Yourself T Spouse Enter		(add lines 6d and e)	the first description (as formed better for formed on the section)	have received \$730 by YOU II 100% By OTHERS MAN	attle ALL. I'd department.		Yes No with it you ches by 'Yes' 43	Yes /// No this is reduce year telest	6	100			100	14	159	156		15c	edule X, Y or Z Schedule D	OR 1 torm 4726 16	of a 17c cage 10 of feetructions)	8	19	8	21	22	239	23b (ull with the unit wife		Revenue Service.	P 24	26	are 10 of section(seps.)	36	3	62		_		Piete	
	Your social security number		see page 5 of instructions.	Town or post office State and 211* code		Yourself Spause Enter number of	h fast cames of your dependent children who	brand math none	security number in designated space above	gd d	d of Howelpid Go name 7 of actinities of A Total Card lune (a but and ca)	lo see Il Yourself Spouse Emer-		spouse and p 19 to prove of institutions of TOTAL (add times 6d and e).	to fortice day. The Months land is was fed the description for fermidish to described in	dering rate, with 8 or D or shall by your 1100% by others and	attle ALL. I'd department.		Yes No Main II you cheek Do 'Yes' 43	It joint return, dres your spouse wish to designate \$1? Yes //// No Its in retoke your select	Wages, salaries, figs, and other employee compensation. After the wages in section 1.	100		Hover twoly, when total and lost in Part III of Schologe B	and interest (from line 37)	Total (add miss 9. Tut, 11 and 12)	Applications of the programme of the programme of the programme and the programme of the pr	Subtract that 44 from time 1.	designation in the contract of	15c	Tax Rate Schedule X, Y or Z Schedule D	Schedule G Torm 2555 OK Torm 4756 10	of a 17c cage 10 of feetructions)	OF THE CASE OF MICE AND REPORT OF THE CASE		Balance Suffreed lines 19 from lines 10 and author defendance that not have the second	Other base (from line 62)	Total (add tines 20 and 21)	idde to with the training 23a	15 as celebration 1915 related 23.6 to the color with colors with	23c check or money edge and	Revenue Service.	7. A. A. A. A. A. A. A. A. A. A. A. A. A.	th Long 27 at Lance than Long 20 and a College Dec	The ZZ is Surger trans time 4.2 a started concentration of the desired from the ZZ is a started from ZZ in a started See Date (10 of instructions.)	The state of the s	Amount of the State that the State amount Overrain	62	der presides of person 1 declare that I have ensured this return rectaling excepting schooling and sixtements, and so has ball at the two-leader and behind if an	_		Propertie aufrabane land employer's rates, if any) Date	

for Form 1040 Instructions

AND for Schedules A, B, C, D, E, F,

R, RP, and SE, and

Form 2441

Caution

There have been numerous substantial changes in the law affecting 1976 returns-Please read carefully and thoroughly.

The Commissioner

This instruction pamphlet contains information C, D. E, F, R. RP, and SE, and Form 2441. If, nowever, you decide to use Short Form 1040A, you can get Form 1040A and its instructions from any nternal Revenue Service office and many banks needed to complete Form 1040 and Schedules A.

for the elderly has replaced the old retirement income credit. A credit for child care expenses is hey itemize deductions. On the other hand, the The 1976 Tax Reform Act may affect your taxes ubstantially. An expanded and simplified credit ivailable to all eligible taxpayers, whether or not ormer exclusion for sick pay has been replaced by a more restrictive disability income exclusion.

simple credit for personal exemptions has been replaced by a larger, but more complex, general tax credit. However, the former multiple tax tables Completing your return this year could be more difficult. This year all taxpayers, whether or not they itemize their deductions and regardless of the size of their income, will need to compute tax-able income (lines 43 through 47). Also, last year's have been replaced by a single table and have been reduced from more than ten to three pages.

Space restrictions have caused us to remove certain little-used lines from the form-for example, the credit for purchase of a new principal residence and the tax from recomputing a priorrou should review the instructions and complete year WIN credit. If any of these items apply to you,

ncreasing your tax or decreasing your refund, you nave the right to earmark \$1 (on a joint return \$1 each for husband and wife) of your taxes for a gen-eral fund to meet expenses of the 1980 Presiden-Please note the Presidential Election Campaign und Check-Off on line 8 of your 1040, Without the form carefully. tial Election.

34 or visit your nearest Internal Revenue office. If you decide to have someone else help you, be sure The instructions have been provided to help you prepare your own return. If you need help, please call us at the number listed for your area on page

You can help yourself and us if you check your return to make sure that it is correct and then file it early. Thanks for your cooperation. to select a qualified person.

Donald C. Alexadia Commissioner of Internal Revenue

Schedule E

Investment Interest, —The amount allowable as a de-duction for interest on investment indebtedness has Highlights for 1976

Please note these important reminders and changes that have been made because of revisions in the tax law.

Prepaid Interest.—Deductions for interest prepay-ments must be allocated over the period of the loan. See Foreign Income. - The amount of earned income from sources outside the United States that may be excluded has been reduced from \$20,000 to \$15,000. See Preparers' Identifying Numbers are now required. See New Depreciation Recapture Rules apply to disposition of depreciable residential real estate. See Instruc-lions for Form 4797. New Rules Apply for Recapture of Intangible Drilling and Development Costs on oil and gas properties. See You may obtain a copy of Publication 17, Your Fed-eral Income Tax, or other publications by using the order blank on the next to the last page. This publication will explain how the 1976 Tax Reform Act will affect your Forms and Schedules may also be obtained by using

age 14. sage 8. page 6.

been reduced. See page 14.

tax return must be filled has been increased. If your gross income is less than \$5,100, be sure to see page 4. Who Must File. — The income level at which an income The Standard Deduction has been increased again.

exemption credit. You may claim the greater of (1) \$35 per exemption shown on line 6d, or (2) 2% of line 47 A New General Tax Credit replaces the \$30 personal but not more than \$180 (\$90, if married, filing sepa-See page 9 and line 44b.

use by individuals with taxable income (line 47) of \$20,000 or less. This table replaces the more complex tables based on the number of exemptions used prior to A New Simplified Tax Table has been developed for rately). See page 10 and lines 17a, b, and c...

nstructions for Form 4797.

The dependency requirement for your child who is under 19 or a full-time student has been eliminated. Also, you may be eligible to claim the credit if you have a disabled Earned Income Credit Rules Have Been Liberalized.

Credit for the Elderly. -- A new expanded and simplichild 19 or over whom you can claim as a dependent see page 2

Child Care.—Certain payments made for child and fied credit for the elderly replaces the more complex retirement income credit. See Schedules R & RP and elated instructions

dependent care are now claimed as a credit against tax,

the tax rate has been increased from 10% to 15%. See page 12. nstead of only as an itemized deduction. See pages 12 Minimum Tax.-New tax preference items have been

plete Part for Part II of Schedule B. If you had a for-eign account or were a grantor of, or a transferor to, a foreign frust, you must answer both questions in Part III of Schedule B. whether or not you are Foreign Bank, Securities and Other Financial Accounts, and Grantors, Transferors or Beneficiaries of Foreign Trusts.—You must complete Form 4683 if.— (1) you had any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. mili tary banking facility operated by a U.S. financial institution).

Otherwise required to file Schedule B.

The Foreign Accounts and Foreign Trust Questions must be answered if you are required to com-

the order blank on the next to the last page.

976 tax liability.

Disability Income Exclusion (Sick Pay).—You may be able to exclude up to \$100 a week of your pension income, but only if you are under 65 and totally and page 12.

Business Use of Home.-Deductions for business use, including office use, of a home are restricted. See permanently disabled. See page 9

Rental of Vacation Home.—New Imitations apply to pages 11 and 15.

feductions that may be taken for rental of a vacation Limitation on Deductible Losses.—Losses from certain farming, leasing, motion picture film or video tape. nome See Instructions for Schedule E.

amount you invested plus the amount for which you are personally liable. See Instructions for Schedules C, E, and F. New provisions also limit the amount of losses certain partners may deduct. See Instructions for

and oil and gas well activities are limited to the total

(2) you were the grantor of, or transferor to, a foreign trust, during any taxble year, which for eign trust was in being during the current taxable year, whether or not you have any beneficial inter-

Please note that this year Form 4683 must be filed by taxpayers having any interest in a foreign trust. In prory years this form was required to report an interest in a trust only if the interest was more than a SO 8, interest. Page 3

Internal Revenue Service

South Dakota-1160 West 1200 South Street, Ogden, Utah 84201 Texas.—3651 South Interregional Highway, Austin, Texas 78740

Rhode Island—310 Lowell Street, Andover, Massachusetts 01812 South Carolina—4800 Buford Highway, Chamblee, Georgia 30006 Tennessee—3131 Democrat Road, Mem-phis, Tennessee 38110 Utah -- 1160 West 1200 South Street, Ogden, Utah 84201 Vermont—310 Lowell Street, Andover, Massachusetts 01812 Virginia -- 3131 Democrat Road, Memphis, Tennessee 38110

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Form 1040 General Instructions

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See page 8 for examples of Who Must File

File a return if you are:

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These transition to U.S. citizens and readent alones, enrolled Ell passes of the Plant and the State of the S

Reunding Off to Whole Dollars,—You may round off certs to the nearest whole dollar on your return and schedules. You create an drop amounts under 50 centrum crease amounts from 50 to 99 centrum and 52 69 becomes \$1 and \$2 Recordiseguing — Your records must be retained as long as their contents may be material in the administration of any internal Revenue Ivw Records that sup-port an item of income, deduction, or credit port an item of income, deduction, or credit Dual Status Tax Year.—You have a dual status tax year if you were both a non-resident alter and a resident alter (or U.S. critech) during the tax year If you had a bual status tax year before 1976 and you

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All you do is

U.S. Chtzans Living Abroad —Generally, foreign source income must be reported on your return See. What Income to Report on page B, and obtain Publication S4. Tax Guide for U.S. Citizens Abroad

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When to File

File as soon as you can after January 1, but not later than Agen 15, 1977. Late filing may subject you to penalties and in terest. See instructions for Prenatives and interest on page 10.

Amended Return

Use Form 1040X to correct any error in a previously filed income tax return

In loas pertanning threeto. Individuals (re. p quired to make returns, statements, or other documents shall include than Social sheeting Numbers to promote broad and in-tituation and to permit processing the re-turn (section 6109 and the Regulations) perfaming threeto).

Privacy Act Notification

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The Internal Revenue Code requires they preson label for any tax imposed by the Code to make a return of statement according to the forms and regulations prescribed by the internal Revenue Service (sections 600) and 6011 and the Regula

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Further information concerning the re-quirements for filing returns and furnish-ing information may be obtained from any internal Revenue Service office

Where to File

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Monylade 11/160, Recoverit Babileard, S Finialerpina, Penersylvana, 19155 Massachwetts—310 Lovell Street, An S dover, Massachwetts 0.912, Meripan—Cincinnati, Ohio 43/299 Memerota —1160 West 1200 South Street, Ogden, Utah 44/201 1200 South Street, ine-310 Lowell Street, Andover, sachusetts 01812 Use the addressed envelope that came with your return, or use the address for your State Mail your return to the Internal Revenue Service Center for the place where you live

Mississippi—4800 Buford Highway. Chamblee, Georgia 30006 Missouri-2306 East Bannister Road, Kansas City, Missouri 64170 Anzona -- 1160 West 1200 South Street, Ogden, Utah 84201 1200 South Street.

Alabama—4800 Buford Highway. Ibiee, Georgia 30006 Alaska—1160 West 1200 South 9 Ogden, Utah 84201

Montana -- 1160 West 1200 South Street, Ogden, Utah 84201 Nebraska -- 1160 West 1200 South Street, Ogden, Utah 84201 Nevada-1160 West 1200 South Street, Ogden, Utah 84201 Arkansas—3651 South Interregional High way, Austrin, Teasy 78740 Galfornia—5045 East Butler Avenire, Fresno, California 93888 Colorado — 1160 West 1200 South Street, Ogden, Utah 88/201
Connecticul—310 Lowell Street, Andover, Massachusetts 01812

Washington—1160 West 1200 South Street, Ogden, Utah 84301 West Virginia—3131 Democrat Road, Memphs, Tennessee 33110

Wisconsin—2306 East Bannister Road, Kansas City, Missouri 64170

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If your spouse deed during 1975 or 1974 and you define there and of 1976, you can fire a return for 1976 show man gointy your own income, secretaristics, and diductions, and figure the tax at joint return afters if you meet all of the following tests: (1) You could have filed e joint return with your spouse for the year your spouse died. Whether you actually filed jointly does not matter.

Instructio	Filing State	Decide How	From the Exp	Were You h	were married	were single, di	for the whole	person living a	single for the	M your spon	Married Pers	or separate ret	couples will be	you and you	full year Both	responsible for	5	_	if, at the time	_	_	If one spot	a resident of the	day of the t	_	year, you may	_	United States	Things to	your return rt	Security num	ceive a label. s	_	_	Both of you mi	Separate Re	_	tax the seme			take the low-	_	_		_	_	_	Tax Savings	_	Spouse!" if so		
of line 47, limited to \$90) both must	Step 16.—Fill in lines 48 through 66	other payments to report Complete	the forms or schedules asked for	Enter the amounts from these lines	other accounts needed for lines 18	through 28	amount on tion 25 Attach check or	money order for full amount when	you tile Make it out to Internal Rev	your social security number on it. If	tine 25 is under \$1, you do not have	Step 18.—If we owe you a refund,	show amount on line 26 On line 27	or all of the money refunded or cred-	ited to 1977 estimated tax If line	zo is under \$1, we will send you a return only on written request.	Step 19.—Recheck Your Return. Go	over all items and make sure they	Step 20.—Sign and Date Your Re-	turn and Make Sure the Preparer (if	any) Also Signs. It is not considered a refurn indess you sign if Both you	and your spouse must sign a joint	return If the parton who prepares your	return for pay is not an employee of	a firm, corporation or another indi-	return as preparer and enter his or	her social security number and	address If the person who prepares your	n for pay is an employee	firm, corporation or another indi-	the return and also enter the em	ployer's name, identification number, and address	134	return preparers to include their	you a copy of the return	If prepared by your regular, full	retary, or bookkeeper, your employee	does not have to sign.	Forms W-2, or W-2P (copy B) to	front of Form 1040. If you took an	clusion on line 15b be sure to ettach	Form 2440 Attach schedules in all	than W-2 or W-2P in numerical order	o the back of Form 1040. If you owe	tax, be sure to attach your payment to the front of Form 1040.	Note: If you move after filing your return	and you are expecting a refund, you should notify both the book office serving your old	address and the service center where you	filed your return, of your address change.	your new address as promptly as possible	Be sure to include your social security	DE CONTROL OF THE PARTY OF THE
E		check the "Yes" box(6s), it will not	increase your tax of reduce your	Step 9 Fill in the schedules and	forms mentioned for lines 10, 11,	40s if you need to. Enter the totals	from your schedules on the correct	tines on Form 1040 IT you rise sched use 8, be sure to answer the ques	tions in Part III and attach Form	4683, if it is required	or schedules, attach separate sheets	and use the same arrangement as the	on the printed forms. Be sure to put	your name and social security num-	ber on these separate sheets. Full in lines 9, 12 through 15a, 15c.	34 through 37, and 40b through 42	Step 10.—Now fill in line 43. If you	claimed as a dependent on your	parent's return, be sure to check	Step 11.—Decide whether to use the	standard deduction or itemize your	deductions. The instructions "Should you like the Standard Deduction or	Hemize Your Deductions?" on page	9 will help you decide	Step 12.—If you decided to itemize deductions, fill in Schedule A, enter	your total deductions on line 44 of	how on the 44s. Skin sten 13.	Step 13If you decided to take the	standard deduction, use the larger	(a) Percentage Standard Deduc-	tion -You are permitted a deduc	tion of 16% of line 43, subject to a maximum amount.	(b) Low-Income Allowance -You	are permitted a deduction of a flat amount to insure that you will not	be subject to Federal income tax if	your income is below certain levels	vou compute vour standard deduc-	tion. Enter your standard deduction	on line 44 and be sure to check the box on line 44b.	Step 14 Fill in lines 45, 46, and 47.	thine 47 is \$20,000 or less find your tax in the Tax Table, show the tax	on line 16, and check the Tax Table	use Tax Rete Schedule X, Y, or Z to	figure your tax. Show the tax on line	1b and check the Tax Kate Schedule X, Y, or Z box.	Step 15 Figure your general tax	from toe 12a or tine 17b whichever	is greater If you show 6 or more	exemptions on line 6d, the amount	Caution: Married persons filing	separate returns may choose the	STROUTH ON STANK SAME AND STROUTH
Guide for Preparing a Return		You may find at heights in completing your form 1040 to follow these stens and check them	off as wall go	Step 1.—Gather up your income rec-	ords including all Forms W-2, W-2P,	not give you a Form W-2 by Jenuary	31, or if the one you have is not	soon as possible. Only your employer	can issue your W-2 or correct it. If	vour employer by February 15, con-	tact an Internal Revenue Service	Step 2.—If you are going to claim	any credits or itemize your deduc-	tions, collect all necessary informa-	medical and dental bills, real estate	taxes, State income tax, home	contributions. To make sure you do	not forget any items, look on pages	Check the credits and types of ex-	penses you can deduct. Put these	Step 3.—Get any forms or schedules	you need but did not receive by mail	See the order blank on the next to last nage to help you decide which	ones you will need	Step 4.—Neme and Address. Use the	you, Correct your name and address	if necessary. Also show your apert	and not receive forms with a label.	print or type your name and address	Step 5.—Social Security Number. If	on the label or if you did not receive	a label, show your correct number on	give numbers of both you and your	spouse whether you file jointly or	If you do not have a social security	number, get an application Form	istration office, bost office, or from	IRS. File it with the local office of the	this early enough to make sure you	receive a number before April 15. If	April 15, file your return without at	and write "Applied for" in the space	Be sure to show occupations in	spaces in upper right corner just	Step 6.—Filing Status, Check only	one box (lines 1 through 5). Your tax	depend on the box you check. So	before you decide, see instructions	Step 7 Exemptions Fill to lines for	b, c, d, e, and f. See instructions for	Exemptions on page 7.	arch or Citer's appropriate 165 of

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with spouse See Form 1040-ES for details

PART I.—Income Other Than Wages, Dividends, and Interest Page 2 of Form 1040 Instructions for Tass Not ped With Ober—The emotary for stalling to the control of

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Line 35—Alimony Received —Show amounts you received as alimony or sepa rate maintenance for more information obtain Publication 504. Tax Information for Divorced or Separated Individuals

PART II.—Adjustments o Income

The Tail Among Carpers included in the Carpers in Carpe

A sufficient per la service of their to your North and a service of their to your Children and a service of their to your Children and a service of their to your Children and a service of their to your Children and a service of their to your Children and a service of their to your Children and a service of their to your Children and Associate of the service of their to your Children and Associate of the service of the serv Expenses Deductible Expenses and Excess P ments......You can deduct the following: penses that were not paid by your epiloyer. 39—Employee Business Employer Payments).—

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The Management of the manageme

Note: If your Form W-2 includes amounts your emphase paid you for business eacherses, attach Form 2106 (See Excess Payments) include your total expenses on fine 39. (4) Dithe Business Expense—If you can itemas deductions on Schedule A, you can also deduct onthe business expenses it minds the property of th

(1) Line 40a—Enter the allowable deduction as stawn on Form 2322 Part III. Married persons, both of whom qualify for the editorion, and who flat a linit return, should attach a Form 3329 for each tons on line 40a. Lines 40a and 40b—Payments to a Re-trement Plan or Arrangement —To sup-nort deductions file the following appli-able forms

Individuals who have an individual retire-ment account or amulty, must attach form 5329 whether or not a contribution was made in the year Also, attach form 5598 to Form 5329, except for individual retirement where the property of the prop

the you

aution: If you fail to file Form \$329 by due date, without reasonable cause, will be subject to a penalty of \$10 a for each day it is not filed. The pencennot exceed \$5.000.

Sole proprietors who have Keogh (H R 10) plans should the Form SS00 if there are 100 or more participants in the plan, or Form SS00-K if there are fewer than 100 participants in the plan. Partners are not required to file returns for Keegh plans in which they participate. However, partnerships are required to file form 5500 if there are 100 or more partici-Line 40b—Enter the allowable de-duction for contributions to your Keogh (H.R. 10) plan

SCHEOULE 2.-Unmarried for legal by separated) Taspayers Who Quality as Meads of Household (See page 7)

Use 64—Credit for Faderal Trains on the Conference of the Conferen	pose other to hele hele hele (3) Specia (3) Specia (3) (2) (3) (4) (4) Attach For four tark Courte and Transt to Une 65—Chured Investigated Investig
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Call Services of the services	Section 2010	Hithe amount form 1040 lenn 47 is	SE-28	B 50 15	1 1	000 198	8 8 8 6 1	Page 31
Part 19. The on Understanded Indicadual Returnment of the Comment	diddled fine to the left of the lane or 2 outs or 2 percent of the left of the lane of the	473 F. batt wettin the 143° P. d. viz. of our pilotyment (whether or not consecutive) or before the end of the 9.0th calentar day titler the day in which such employee complete 90 days of employment your mist repay (with certain executions).	tax credit previously taken on the silanes and wages paid or incurred to that our allower blowning if a WIN amplicate and	dismissed before Orther 4 1976 cuts Strike "12 months for the 1420 50 day term. See Form 4376	The tax from recomputing a prior year (WIN) credit may not be offset against	this amount of tax in your total for line 6.2 On the dotted line to the left of the line 6.2 entry space, write WIN Tax and	show the annount Tax on Premature of Excess Distribu- tions from a Reterment Plan—Iff you also from a Reterment Plan—Iff you ease from a green and to eved muone resultiny from a green	the or excession has a first you ne- beast the 10 has a first you ne- perior to be a first you ne- ture and additional to time above the critical and additional to time above the 72(mlS) has to the life of the energy and attack a statement surveying
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where the control country is a control country in the country in t

Line 61—Excess Contribution Tax on In-Swidual Retirement Arangements — Enter any tax due as shown on Form 5329, Part. IV. The contract of the seed extend to the operation of the contract of the contra PART V.-Other Taxes The control of the co

III.—Tax Computation See instructions for line 16 on page 9 IV.—Credits

PART PART

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If you cannot a horsestor that on the control of th

and Control and profession of the control of the co Ine 18 59-Social Security Tax on Not Reported To Employer -58-Self-employment Tax int shown on Schedule SE.

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